



ERICA W. WILLIAMS
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF MONTGOMERY

FOR THE PERIOD
APRIL 1, 2014 THROUGH DECEMBER 31, 2015

Auditor of Public Accounts
Martha S. Mavredes, CPA
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(804) 225-3350



COMMENTS TO MANAGEMENT

We noted the following matter involving internal control and its operation that has led or could lead to the loss of revenues, assets, or otherwise compromise the Clerk's fiscal accountability.

Properly Bill and Collect Court Costs

The Clerk and her staff did not properly bill and collect court costs. In five of 32 cases tested, the following errors were noted;

- In two cases, defendants were overcharged court costs totaling \$1,756.
- In three cases, defendants were not billed for a total of \$75 in court costs.

The Clerk and her staff should correct the specific cases noted above and institute a more diligent system of review to minimize the likelihood of billing errors going undetected. In all cases, the Clerk should bill and collect court costs in accordance with the Code of Virginia.

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Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

April 19, 2016

The Honorable Erica W. Williams
Clerk of the Circuit Court
County of Montgomery

Chris Tuck, Board Chairman
County of Montgomery

Audit Period: April 1, 2014 through December 31, 2015
Court System: County of Montgomery

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court for this Court System for the period noted above. Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system; evaluate the Court's internal controls; and test its compliance with significant state laws, regulations, and policies.

Management's Responsibility

Court management has responsibility for establishing and maintaining internal controls and complying with applicable laws and regulations. Internal control is a process designed to provide reasonable, but not absolute, assurance regarding the reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations. Deficiencies in internal controls could possibly lead to the loss of revenues or assets, or otherwise compromise fiscal accountability.

We noted a matter involving internal control and its operation necessary to bring to management's attention. The matter is discussed in the section titled Comments to Management. Any response and written corrective action plan to remediate this matter provided by the Clerk are included as an enclosure to this report.

We discussed this comment with the Clerk and we acknowledge the cooperation extended to us by the court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: The Honorable Josiah T. Showalter, Jr., Chief Judge
F. Craig Meadows, County Administrator
Robyn M. de Socio, Executive Secretary
Compensation Board
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia
Director, Admin and Public Records
Department of Accounts



ERICA W. WILLIAMS, CLERK
MONTGOMERY COUNTY CIRCUIT COURT

55 EAST MAIN STREET, SUITE 1, CHRISTIANSBURG, VIRGINIA 24073
TEL: 540-382-5760

April 8, 2016

Martha S. Mavredes, CPA
Auditor of Public Accounts
P.O. Box 1295
Richmond, VA 23218

RE: Montgomery County Circuit Court Audit April 1, 2014 through December 31, 2015

Dear Ms. Mavredes,

We always welcome an audit in a continuing effort to improve the level of service provided to the citizens of Montgomery County. Management acknowledges the findings in the April 8, 2016 letter.

The billing errors mentioned in the letter were immediately corrected prior to the auditor completing the audit. It is important to note that there was NO loss of revenue to the County or the Commonwealth. Proactive changes, including staffing changes were made in the criminal division after December 31, 2015 in an effort to provide a more accurate way of verifying billing. Internal policies and procedures have been reviewed and rewritten to ensure criminal cases are processed consistently and fines and costs are assessed accurately. New supervisors, appointed on January 1, 2016 have been trained and are able to identify issues and readily provide feedback and monitor accounts, while staying engaged in all aspects that affect the court, the citizens and the County.

It is always a pleasure to work alongside with your auditor, Randall Johnson. We continue to enjoy a working relationship that is beneficial to all citizens.

Sincerely,

Erica W. Williams, Clerk