



AMY CRUMP
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF NEW KENT

FOR THE PERIOD
JANUARY 1, 2019 THROUGH JUNE 30, 2020

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 Fines and Costs

Repeat: No

The Clerk and her staff did not properly bill and collect court fines and costs. In 28 cases tested, we noted the following errors.

- In one case, the defendant was overcharged \$445 in court costs.
- Defendants in three cases were not charged fines and court costs of \$310.
- For one case, the Clerk did not bill the locality for local court appointed attorney fees. Instead, the Clerk incorrectly billed the Commonwealth, which paid \$150.
- In three cases, coding errors resulted in a loss of \$100 to the Commonwealth and \$390 to the locality.

The Clerk should correct the specific cases noted above and should establish a 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 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

July 31, 2020

The Honorable Amy Crump
Clerk of the Circuit Court
County of New Kent

Patricia A. Paige, Board Chairman
County of New Kent

Audit Period: January 1, 2019 through June 30, 2020
Court System: County of New Kent

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court of this locality 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.

The Clerk has taken adequate corrective action with respect to the internal control findings reported in the prior year that are not repeated in this letter.

We discussed these comments with the Clerk, and we acknowledge the cooperation extended to us by the Clerk and her staff during this engagement.

Martha S. Mavredes
AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: The Honorable B. Elliott Bondurant, Chief Judge
Rodney A. Hathaway, 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

Judge
Hon. B. Elliott Bondurant
P.O. Box 98
New Kent, Virginia 23124
804-966-9525
FAX 804-966-5265



Clerk
Hon. Amy P. Crump
P.O. Box 98
New Kent, Virginia 23124
804-966-9520
FAX 804-966-9528

August 19, 2020

Ms. Martha Mavredes
Auditor of Public Accounts
P.O. Box 1295
Richmond, Virginia 23218

Re: Clerk's Response and Corrective Action Plan
Audit Period 1/1/19-6/30/20
Court System County of New Kent

Dear Ms. Mavredes:

I would like to address the items cited in your Audit Report for the above-referenced period for this office.

Properly Bill and Collect Court Fines and Costs

The Clerk and her staff did not properly bill and collect court fines and costs. In 28 cases tested, we noted the following errors.

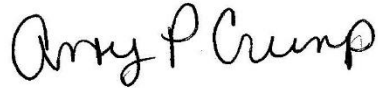
- In one case, the defendant was overcharged \$445 in court costs.
- Defendants in three cases were not charged fines and court costs of \$310.
- For one case, the Clerk did not bill the locality for local court appointed attorney fees. Instead, the Clerk incorrectly billed the Commonwealth, which paid \$150.
- In three cases, coding errors resulted in a loss of \$100 to the Commonwealth and \$390 to the locality.

Corrective Action:

All accounts have been corrected. The Clerk has changed the Fines and Cost work sheets to address the posting of court appointed attorney fees. Also, whether the case is a local charge. All financial work sheets must be signed by the person assessing the fees and signed off by the person checking that the fees were assessed properly. This is will hopefully alleviate any future errors in fines and costs.

I would like to thank you and your staff for conducting this audit. Ms. Vaughan is always a pleasure to work with and is professional and courteous to my office. I welcome her input and gain many tools for the future.

Very truly yours,

A handwritten signature in black ink that reads "Amy P. Crump". The signature is written in a cursive, flowing style.

Amy P. Crump, Clerk