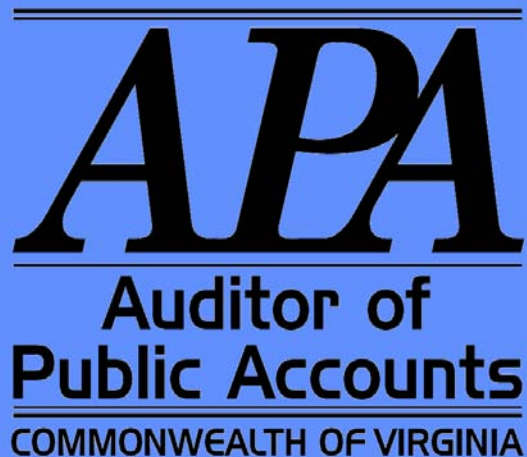


**PATRICIA S. MOORE**  
**CLERK OF THE CIRCUIT COURT**  
**of the**  
**COUNTY OF WASHINGTON**

**REPORT ON AUDIT**  
**FOR THE PERIOD**  
**JULY 1, 2008 THROUGH JUNE 30, 2009**



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# Commonwealth of Virginia

**Auditor of Public Accounts**

**P.O. Box 1295**

**Richmond, Virginia 23218**

**Walter J. Kucharski, Auditor**

October 23, 2009

The Honorable Patricia S. Moore  
Clerk of the Circuit Court  
County of Washington

Board of Supervisors  
County of Washington

Audit Period: July 1, 2008 through June 30, 2009  
Court System: County of Washington

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

## Financial Matters

We noted no instances of improper recording and reporting of financial transactions in the Court's financial management system.

## Internal Controls

We noted no matters involving internal control and its operation necessary to bring to management's attention.

## Compliance

The results of our tests of compliance with applicable laws and regulations disclosed instances of noncompliance that are required to be reported.

The issues identified above are discussed in the section titled Comments to Management. Any response and written corrective action plan to remediate these issues provided by the Clerk are included as an enclosure to this report.

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

#### AUDITOR OF PUBLIC ACCOUNTS

WJK:rsj

cc: The Honorable C. Randall Lowe, Chief Judge  
Mark K. Reeter, 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

## COMMENTS TO MANAGEMENT

### Compliance

The results of our tests of compliance with applicable laws and regulations disclosed the following instances of noncompliance.

### Properly Assess Criminal Fees

The Clerk and her staff did not properly assess fees for court appointed attorneys, DNA processing, jail admission, courthouse security and other items as directed by the Code of Virginia. In eight of 28 cases tested, we found assessment errors totaling \$1304, which resulted in a loss of revenue to the Commonwealth and to the locality.

The Clerk should assess and collect all court costs and fees in accordance with the Code of Virginia. The Clerk should review assessment procedures with her staff, use the Supreme Court's current fee schedule, and when practical, attend periodic regional training meetings.

**CLERK'S OFFICE  
WASHINGTON COUNTY CIRCUIT COURT**

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PATRICIA S. MOORE, CLERK

P. O. BOX 289  
ABINGDON, VIRGINIA 24212-0289

(276) 676-6224 (PHONE)  
(276) 676-6218 (FAX)

October 16, 2009

Auditor of Public Accounts  
Attn: Walter K. Kucharski  
P. O. Box 1295  
Richmond, Virginia 23218

Dear Mr. Kucharski:

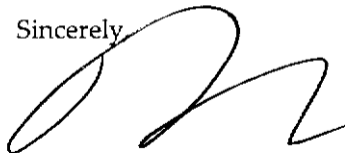
In response to the 'Comments to Management' included in the September 22<sup>nd</sup> report on audit for the period covering July 1, 2008 through June 30, 2009, I have reviewed the 8 cases cited by the field auditors and discussed my corrective plan with Senior Specialist Randy Johnson. I disagree with the language in the comments that assessment errors "resulted in a loss of revenue to the Commonwealth and locality".

The costs due in the under-assessed cases were re-calculated and notices were sent to defendants. These accounts are still pending. This officer will, as with any other unpaid account, pursue collection if these accounts are not paid. No loss of revenue has occurred in these instances. Further, the over-assessed cases that are paid in full at the time of audit result in overpayment to the Commonwealth and locality, as there is no directive to re-calculate and refund.

To correct assessment issues, a second staff member will be trained to assist the bookkeeper in cost assessment; costs will be pre-calculated upon filing and re-calculated upon conviction and General District Court has been requested to advise our bookkeeper that Circuit files have been pulled by District Court staff for the purpose of adding appointed attorney fees to warrants.

As always, your staff was courteous and pleasant to work with.

Sincerely,

A handwritten signature in black ink, appearing to be 'PSM', written over a horizontal line.

Patricia S. Moore, Clerk of Court