



SUSAN W. MINARCHI
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF CAROLINE

FOR THE PERIOD
APRIL 1, 2017 THROUGH JUNE 30, 2018

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

Repeat: Yes (first issued in 2017)

The Clerk and her staff did not properly bill and collect court costs. In 34 cases tested, we noted the following errors.

- In four cases, defendants were not charged for court costs of \$7,863.
- In two cases, defendants were overcharged \$600 for attorney fees.

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

January 3, 2019

The Honorable Susan W. Minarchi
Clerk of the Circuit Court
County of Caroline

Nancy Long, Board Chairman
County of Caroline

Audit Period: April 1, 2017 through June 30, 2018
Court System: County of Caroline

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.

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

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: The Honorable Charles S. Sharp, Chief Judge
Charles M. Culley, Jr., 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

CAROLINE COUNTY CIRCUIT COURT
CLERKS'S OFFICE
P. O. Box 309
Bowling Green, Virginia 22427
Susan W. Minarchi Clerk
804-633-1095

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

January 17, 2019

Dear Ms. Mavredes,

Thank you for your letter in regard to a draft copy of the audit report for the County of Caroline Circuit Court. I have initiated the following corrective actions:

1. All personnel who enter criminal fines and costs have been instructed to carefully review criminal fines and costs with special attention to entering state costs such as fees billed by the Court reporter for transcripts, fees assessed for jury cost in criminal cases, costs pertinent to the statute the defendant is convicted on and any specific add on costs.
2. All personnel who enter criminal files have been instructed to carefully examine the information received from the General District Court to determine if the offense is a violation of the Code of Virginia or of the Caroline County Ordinance to insure that fines and costs are correctly assessed as State or Locality. Additional training on the entry of fines and costs will be given to all Criminal Clerk personnel as available.
3. All personnel who enter any information in regard to court appointed attorney fees, have been given additional instruction in regard to assess court appointed attorney fees, within the guidelines with special attention to reviewing the DC-40 submittal with approved waiver fees as these may not be assessed to the defendant.
4. A review system to proof entry of fines, costs and due dates has been established. Work entered by a Criminal Clerk will be reviewed by another Criminal Clerk or the Clerk for accuracy. The staff will also be trained in the use of the daily reports available to assist the clerk in review for possible errors.
5. The Criminal deputy clerk or clerk has corrected the cases that were assessed incorrectly.

This office has had significant personal turnover in the last year, specifically in the Criminal area. At present this office has one Criminal Deputy Clerk with light experience and one new trainee. Every effort will be made to ensure that the billing and collection of court costs and fines will be in accordance with the Code of Virginia.

Sincerely,



Susan W Minarchi, Clerk

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Caroline Co Circuit CT

01/23/2019 10:51AM FAX +8046330519