



VICTORIA WASHINGTON
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF CHARLES CITY

FOR THE PERIOD
JANUARY 1, 2017 THROUGH DECEMBER 31, 2017

Auditor of Public Accounts
Martha S. Mavredes, CPA
www.apa.virginia.gov
(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 Collect Estate Taxes

Repeat: No

The Clerk did not bill two estates for additional state probate taxes totaling \$438 after receiving the final inventories. The Clerk should bill the estates noted above, and ensure staff is aware of the proper procedures for collecting probate taxes.

–TABLE OF CONTENTS–

	<u>Pages</u>
COMMENTS TO MANAGEMENT	
AUDIT LETTER	1-2
CLERK’S RESPONSE AND CORRECTIVE ACTION PLAN	3



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

March 14, 2018

The Honorable Victoria Washington
Clerk of the Circuit Court
County of Charles City

Gilbert Smith, Board Chairman
County of Charles City

Audit Period: January 1, 2017 through December 31, 2017
Court System: County of Charles City

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.

AUDITOR OF PUBLIC ACCOUNTS

MSM:alh

cc: The Honorable Jeffrey W. Shaw, Chief Judge
Michelle Johnson, 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

COMMONWEALTH OF VIRGINIA
COUNTY of CHARLES CITY



Circuit Court Charles City County
Victoria Washington, Clerk
10780 Courthouse Road
P.O. Box 86
Charles City, Virginia 23030

PHONE: (804)652-2105
FAX: (804)829-5647

March 30, 2018

Martha S. Marvredes

Auditor of Public Accounts

C/O-Tracy Vaughan

P.O. Box 1295

Richmond, VA 23218

In Re: Audit Report January 1, 2017 – December 1, 2017

Dear Ms./Mrs. Mavredes,

In Response to the above referenced report:

Properly Collect Taxes on Wills:

I have discussed the issue with my staff and I will be reviewing all inventories prior to them being recorded and placed in the file to ensure that if additional tax needs to be assessed then I can do that so this will not happen again.

Sincerely,


Victoria Washington, Clerk