



SAMUEL H. COOPER  
CLERK OF THE CIRCUIT COURT  
FOR THE  
COUNTY OF ACCOMACK

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

Auditor of Public Accounts  
Martha S. Mavredes, CPA  
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## **COMMENTS TO MANAGEMENT**

We noted the following matters involving internal control and its operation that have led or could lead to noncompliance with laws and regulations and the loss of revenues, assets, or otherwise compromise the Clerk's fiscal accountability.

### **Properly Bill and Collect Court Costs**

**Repeat:** Yes (first issued in 2010)

The Clerk and his staff did not properly bill and collect court costs. In 17 of 23 cases tested, we noted the following errors.

- In ten cases the court appointed attorney fee was assessed incorrectly or not assessed at all, resulting in a loss to the state of \$1,480 and overcharging defendants a total of \$3,662.
- In eight cases, the Clerk did not record judgments for unpaid court costs as required by Section 8.01-446 of the Code of Virginia.
- In four cases, the Clerk did not record satisfied judgments for paid court costs as required by Section 8.01-446 of the Code of Virginia.

The Clerk and his staff 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 the Code of Virginia.

### **Monitor Accounts Receivable Reports**

**Repeat:** No

The Clerk does not have established procedures for monitoring the 'Accounts without Receivable Report'. The Commonwealth recovers the costs of prosecution when defendants pay the costs assessed by the Clerk. Upon conviction, the Clerk establishes a receivable account for the defendant. Review of the 'Accounts without Receivable Report' ensures the Clerk has established all appropriate accounts.

The financial management system user's guide provides detailed instructions for the use of this report. The Clerk should review the user's guide and ensure this monthly report is properly utilized.

### **Reconcile Bank Account**

**Repeat:** Yes (first issued in 2015)

The Clerk did not reconcile his bank account during the audit period. Allowing reconciling items to go unresolved can lead to errors and irregularities going undetected and can increase the risk of loss of funds. Timely and complete reconciliations are an essential internal control. The Clerk should perform monthly bank reconciliations upon receiving the bank statements as required by the financial management system user's guide.

**Monitor and Disburse Liabilities**

**Repeat:** Yes (issued in 2011, 2016, and 2017)

The Clerk does not properly monitor, disburse, escheat or correctly classify liabilities. The misclassification of certain liabilities resulted in the filing of an incorrect annual trust fund report in 2018. Additionally, the Clerk did not file an unclaimed property or unclaimed restitution report as required by the Code of Virginia.

The Clerk should monitor, disburse, escheat, and classify liabilities on an ongoing basis. If the funds remain unclaimed, the Clerk should remit the funds to the Division of Unclaimed Property or Criminal Injuries Compensation Fund as required by the Code of Virginia.

**Review Daily Financial Reports**

**Repeat:** Yes (first issued in 2017)

The Clerk does not review daily financial reports detailing court collections. Proper oversight of daily financial transactions, which includes reviewing financial reports, is an essential internal control. Without proper internal controls over daily collections, the risk of error and loss of funds increases. The Clerk should review daily financial reports as required by the financial management system user's guide.

**Properly Assess DNA Fees**

**Repeat:** No

The Clerk is not utilizing information available through the Local Inmate Data System (LIDS) to determine whether or not a defendant needs to have a DNA sample taken, the cost of which the defendant must pay. Section 19.2-310.2 of the Code of Virginia requires defendants to pay for the taking of DNA samples when convicted of felonies and certain misdemeanor offenses. However, the defendant is not required to pay if a sample has already been obtained on previous convictions, and this is determined through information available in LIDS. The Clerk should obtain access to LIDS in order to determine if DNA has already been taken from a defendant and assess the DNA fee as appropriate.

**Participate in the Tax Set-Off Debt Collection Program**

**Repeat:** No

Neither the Clerk nor any of member of his staff have completed the required training to participate in the Virginia Department of Taxation's Set-Off Debt Collection Program. Section 58.1-521 of the Code of Virginia directs that all state agencies and institutions participate in the debt set-off collection program. The Clerk should ensure someone completes the required training to be able to use the tax refund set-off process to maximize collections as required by the Code of Virginia.

**Publicly Post Payment Plan Policy****Repeat:** No

The Clerk has not posted the court's official payment plan policy in the Clerk's office or on the court's website, as required by § 19.2-354 of the Code of Virginia. Posting this information ensures that defendants are aware of the court's payment plan policies and aids in maximizing collection efforts. The Clerk should post the court's approved payment plan in accordance with the Code of Virginia.

**Develop a Disaster Recovery Plan****Repeat:** No

The Clerk has not prepared a disaster recovery plan policy as required by § 17.1-258.3:1 of the Code of Virginia. Developing a disaster recovery plan for electronic records ensures the integrity of court records. The Clerk should prepare a disaster recovery plan 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

November 9, 2018

The Honorable Samuel H. Cooper  
Clerk of the Circuit Court  
County of Accomack

Robert Crockett, Board Chairman  
County of Accomack

Audit Period: January 1, 2017 to June 30, 2018  
Court System: County of Accomack

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 matters involving internal control and its operation necessary to bring to management's attention. These matters are discussed in the section titled Comments to Management. The Clerk did not provide us with a response or written corrective action plan for this report.

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

AUDITOR OF PUBLIC ACCOUNTS

MSM:vks

cc: The Honorable Glenn R. Croshaw, Chief Judge  
Michael T. Mason, County Administrator  
Robyn M. de Socio, Executive Secretary  
Compensation Board  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia