



BRENDA COMPTON
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF GREENE

FOR THE PERIOD
OCTOBER 1, 2016 THROUGH SEPTEMBER 30, 2017

Auditor of Public Accounts
Martha S. Mavredes, CPA
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(804) 225-3350



COMMENTS TO MANAGEMENT

We noted the following matters 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: Yes, Properly Bill and Collect Court Costs

The Clerk and her staff did not properly bill and collect court fines and costs. In ten cases, fines and costs were incorrectly entered into the court's financial system, resulting in losses of \$685 to the Commonwealth and defendants being overcharged \$310.

The Clerk and her 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.

Retain Supporting Documentation

Repeat: No

For three cases we noted that the Clerk is not maintaining all required supporting documentation for court appointed attorney payments, which the Office of the Executive Secretary of the Supreme Court has established should include an individual application per case, waivers, timesheets, allowances and signatures from the presiding Judge.

By not receiving and keeping all of the approved documentation, the Clerk increases the risk of improperly paying the attorneys. The Clerk should work with her staff to ensure the office maintains all the appropriate documentation.

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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 8, 2018

The Honorable Brenda Compton
Clerk of the Circuit Court
County of Greene

Michelle Flynn, Chairman
County of Greene

Audit Period: October 1, 2016 through September 30, 2017
Court System: County of Greene

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. Any response and written corrective action plan to remediate these matters 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

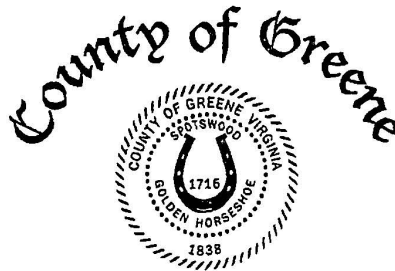
cc: The Honorable Timothy K. Sanner, Chief Judge
John Barkley, County Administrator
Robyn M. de Socio, Executive Secretary
Compensation Board
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia
Director, Admin and Public Records
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January 19, 2018



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

Dear Ms. Mavredes,

Properly Bill and Collect Court Fines & Costs:

I have made significant improvements since my first audit as Clerk. My staff is checking after each other to insure accuracy to the best of our ability.

In response to the items addressed under this heading:

PROPERLY BILL AND COLLECT COURT FINES AND COSTS:

In the 3 cases the defendants were overcharged in error and this issue has been addressed and corrected. In the five cases I was not aware when cases were certified by the General District Court that I should assess the \$120.00 in the Circuit Court, which I am currently doing now. In the two cases, this has been corrected.

In response to the items address under this heading:

RETAINED SUPPORTING DOCUMENTATION:

I did not receive the waivers back from the Supreme Court or from the Judge which has been brought to my attention that the Chief Judge has to sign waivers of any monies over \$120.00. I am addressing these issues with my staff and making sure I will be inquiring with the Supreme Court and my staff to get the documentation in these files.

Sincerely yours,

Brenda M. Compton
Brenda M. Compton, Clerk