







JOSHUA R. EVANS CLERK OF THE CIRCUIT COURT FOR THE COUNTY OF DICKENSON

FOR THE PERIOD APRIL 1, 2023 THROUGH JUNE 30, 2024

Auditor of Public Accounts Staci A. Henshaw, CPA www.apa.virginia.gov

(804) 225-3350



COMMENTS TO MANAGEMENT

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

Properly Bill and Collect Court Costs

Repeat: Yes (First issued to former Clerk in 2023. New finding for current Clerk.)

The Clerk and his staff did not properly bill and collect court costs. In 15 of 30 cases tested (50%), the Clerk did not charge defendants a total of \$8,460 in court costs. The Clerk and his staff should correct the specific cases noted during the audit and 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.

Properly Bill and Collect Probate Taxes

Repeat: No

The Clerk did not properly assess and collect probate taxes when recording wills. An update to the financial system that occurred under the former Clerk activated the automatic assessment of local taxes, which resulted in the current Clerk erroneously charging local taxes of \$274 for four of 17 estates tested (24%) without the required local ordinance. The Clerk should properly bill and collect probate taxes and fees when recording estates, as required by the Code of Virginia, and should not assess local tax without a local ordinance authorizing it.

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Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295 Richmond, Virginia 23218

October 15, 2024

The Honorable Joshua R. Evans Clerk of the Circuit Court County of Dickenson

Shelbie Willis, Board Chair County of Dickenson

Audit Period: April 1, 2023, through June 30, 2024

Court System: County of Dickenson

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 lead to noncompliance with laws and regulations, the loss of assets or revenues, or otherwise compromise the Clerk's 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 <u>Comments to Management</u>. Any written corrective action plan to remediate these matters provided by the Clerk is included as an enclosure to this report. We did not validate the Clerk's corrective action plan and, accordingly, cannot take a position on whether it adequately addresses the issues in this report.

The Clerk has taken adequate corrective action with respect to the finding reported in the prior year that is not repeated in 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.

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LJH: clj

cc: The Honorable Brian K. Patton, Chief Judge Larry Barton, County Administrator Robyn M. de Socio, Executive Secretary Compensation Board Paul F. DeLosh, Director of Judicial Services Supreme Court of Virginia



OFFICE OF THE DICKENSON COUNTY CIRCUIT COURT CLERK

119 Courthouse Lane P.O. Box 190 Clintwood, Virginia 24228

Joshua R. Evans, Esq. Clerk of Court Phone: 276-926-1616 Email: jevans@vacourts.gov

November 26, 2024

Staci A. Henshaw Auditor of Public Accounts 101 North 14th Street, 8TH Floor Richmond, Virginia 23219

RE: PLAN OF ACTION RESPONSE TO DRAFT AUDIT REPORT

Dear Ms. Henshaw:

Please see below my response to the draft audit report. I want to specifically point out one important piece of this before I get into detail of my response. I am attaching hereto Exhibit "A", which is the letter from Daniel Stanley, Senior Auditor, wherein he indicates that the FORMER Clerk did not properly assess and collect probate taxes and fees when recording wills. Additionally, the FORMER Clerk did not property bill and collect court costs. Having said the above, here is my corrective action plan response:

- 1. The incorrect button that was clicked by the FORMER Clerk within the Dickenson County Probate System causing this Court to improperly collect probate taxes has been fixed. This was an easy correction and has been FULLY rectified.
- 2. Regarding the improperly billed criminal fines and costs that both my administration and the prior administration was cited for, I attach Exhibit "B". I begged OES as a new Clerk for training on fines and costs assessment. These emails attached in Exhibit "B" from March 2024 clearly reflect this. There was ZERO training on the EVPS system before assuming office Jan. 1, 2024. This has been corrected. Auditor Stanley and I went through each one and corrected them. I now know how to do this in the system. I am also reviewing CCBRX 32 reports monthly to attempt to catch any errors.

I appreciate the opportunity to work with the Auditor's Office and pledge to continue and a transparent and collegial working relationship.

Signature on File

Joshua R. Evans, Clerk





TO:

The Honorable Joshua R. Evans, Clerk of Dickenson County Circuit Court

FROM:

Daniel Stanley, Senior Auditor

DATE:

October 15, 2024

SUBJECT:

Possible Finding

We have identified certain practices or conditions, which are being considered for inclusion in your audit report. These matters involve internal control and its operation that has led or could lead to noncompliance with laws and regulations, the loss of assets or revenues, or otherwise compromise fiscal accountability.

Properly Bill and Collect Court Costs

Repeat Yes (First issued to former Clerk in 2023. New finding for current Clerk)

The Clerk and his staff did not properly bill and collect court costs. In 15 of 30 cases tested (50%), we noted the following errors.

isted (50%), we noted the following errors.
In 15 cases, the Clerk did not charge defendants a total of \$8,460 in court costs.

The Clerk and his staff should correct the specific cases noted above and 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.

Properly Bill and Collect Probate Taxes and Fees

Repeat: No

recording wills. In 11 of 17 estates tested (64%), we noted the following errors.

- Clerk overcharged 10 estates a total of \$844 in local taxes.
- In six transactions, the Clerk did not bill and collect a total of \$172 in fees and taxes.

 The current Clerk should bill the estates noted for the additional amounts owed and, going forward, should properly bill and collect probate taxes and fees when recording estates, as required by the Code of Virginia.

I acknowledge receipt o	f the above finding.	
	Title	Date
Signature	jevans@vacourts.gov	
	E-Mail A	ddress

Audit Reporting for Clerk of Circuit Court Audits

In accordance with the requirements outlined in Item 77, paragraph H. of Chapter 2 of the 2022 Virginia Acts of Assembly (see below), the Auditor of Public Accounts has established the following procedures for the reporting of Clerks of Circuit Court audits with internal control and compliance matters that could be reasonably expected to lead to the loss of revenues, or assets, or otherwise compromise fiscal accountability.

- 1. The field auditor will notify the Clerk of audit findings in writing. Additionally, the auditor will discuss all findings with the Clerk at the conclusion of field work.
- The audit will first undergo review by the Audit Manager. The report will then be sent to the Local Government and Judicial Systems Audit Director and the Auditor of Public Accounts for final review.
- 3. After final review of the audit, the Audit Manager will send the Clerk an electronic copy of the draft audit report. The Clerk will then have 10 business days to submit a written corrective action plan on official letterhead. The action plan should be addressed to the Auditor of Public Accounts and should state what actions the Clerk will take to remediate the finding(s) identified in the draft report. The Clerk's response will be published as an attachment to the final audit report. It is very important that the Clerk submit the corrective action plan within ten days. Otherwise, the APA will issue the final audit report with the annotation that the Clerk failed to submit the required corrective action plan.

2022 Appropriations Act – Item 77, paragraph H.

- H.1. For audits of clerks of the circuit court completed after July 1, 2004, the Auditor of Public Accounts shall report any internal control matter that could be reasonably expected to lead to the loss of revenues or assets, or otherwise compromise fiscal accountability. The Auditor of Public Accounts will also report on compliance with appropriate law and other financial matters of the clerks' office.
- 2. For internal control matters that could be reasonably expected to lead to the loss of revenues or assets, or otherwise compromise fiscal accountability, the clerk shall provide the Auditor of Public Accounts a written corrective action plan to any such audit findings within 10 business days of the audit exit conference, which will state what actions the clerk will take to remediate the finding. The clerk's response may also address the other matters in the report. During the next audit, the Auditor of Public Accounts shall determine and report if the clerk has corrected the finding related to internal control matters that could be reasonably expected to lead to the loss of revenues or assets, or otherwise compromise fiscal accountability.
- 3. Notwithstanding the provisions of Item 483, the Compensation Board shall not provide any salary increase to any circuit court clerk identified by the Auditor of Public Accounts who has not taken corrective action for the matters reported above.

www.dickensonccc.com

From: Tammie Barbee < tbarbee@vacourts.gov >

Sent: Monday, March 11, 2024 10:03 AM
To: Joshua R. Evans < <u>jevans@vacourts.gov</u>>

Cc: Lisa Brogden < brogden@vacourts.gov>; Jaime C. Pierce < icpierce@vacourts.gov>

Subject: Fines and Costs Training

Good morning Josh,

Lisa and I have looked at our calendars and are available on Wednesdays, the 13th or the 20th at 10AM or at 3PM in order to provide to you some one-on-one training in Fines and Costs.

Please let us know what is a good time for you to meet for training, and I will arrange a Teams meeting.

Tammie Barbee
Circuit Court Analyst
Department of Judicial Services
Office of the Executive Secretary
Supreme Court of Virginia
(804)786-0005
tbarbee@vacourts.gov

The above analysis is not intended to be and should not be construed as providing legal advice. It is offered for your consideration and use to the extent you decide it is helpful. If you require legal advice, it is suggested that you consult with your designated legal advisor.

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Court Support Specialist
Department of Judicial Services
Office of the Executive Secretary
Supreme Court of Virginia



From: Joshua R. Evans < jevans@vacourts.gov > Sent: Tuesday, March 5, 2024 1:40 PM
To: EVPS Support < evpssupport@vacourts.gov >

Subject: RE: EVPS training

Yes

Joshua R. Evans, Esq. Clerk of Dickenson County Circuit Court

PO Box 190

804-432-9698

Clintwood, Virginia 24228

Phone 276/926-1616 Mobile 276/220-5284

jevans@vacourts.gov

From: EVPS Support < evpssupport@vacourts.gov>

Sent: Monday, March 4, 2024 8:46 PM
To: Joshua R. Evans < <u>jevans@vacourts.gov</u>>

Subject: RE: EVPS training

I see. Which codes to assess the fees to in FAS or when to assess the fees when you're using EVPS?

Thank you,

Katí M. Hancock
Court Support Specialist
Department of Judicial Services
Office of the Executive Secretary
Supreme Court of Virginia
804-432-9698

From: Joshua R. Evans < <u>ievans@vacourts.gov</u>>
Sent: Monday, March 4, 2024 8:02 PM

To: EVPS Support evpssupport@vacourts.gov>

Subject: RE: EVPS training

How to assess costs and fees. I am certifying the vouchers but not assessing the costs properly.

Joshua R. Evans, Esq.
Clerk of Dickenson County Circuit Court

PO Box 190

Clintwood, Virginia 24228

Phone 276/926-1616 Mobile 276/220-5284

jevans@vacourts.gov

From: Amy S. Quinn <aquinn@vacourts.gov>
Sent: Tuesday, March 5, 2024 7:05 PM

To: EVPS Support < evpssupport@vacourts.gov >; Circuit Team < circuitteam@vacourts.gov >

Cc: Joshua R. Evans < jevans@vacourts.gov>

Subject: RE: EVPS training

Good evening Josh,

Everyone on the team that can help with cost assessments is traveling this week for classes. Until we are able to reach out I will point you to Appendix B of the Criminal manual that is dedicated solely to cost assessments that I think you will find invaluable.

Circuit Criminal Procedure Manual (vacourts.gov)

We will be in touch as soon as we can.

Thank you, Amy

Amy S. Quinn

Court Management Analyst Department of Judicial Services Office of the Executive Secretary Supreme Court of Virginia (804) 432-1873

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From: EVPS Support < evpssupport@vacourts.gov>

Sent: Tuesday, March 5, 2024 2:20 PM
To: Circuit Team < circuitteam@vacourts.gov >
Cc: Joshua R. Evans < jevans@vacourts.gov >

Subject: RE: EVPS training

Circuit Team,

I spoke with Josh and his questions are related to how/when to assess fees to the defendants FAS account. Would you all be able to contact Josh and give some guidance on assessing fees?

Thank you,

Joshua R. Evans

From:

Joshua R. Evans

Sent:

Thursday, March 7, 2024 12:27 PM

To:

Tammie Barbee; Amy S. Quinn; EVPS Support; Circuit Team

Subject:

RE: EVPS training

Thank you!

Joshua R. Evans, Esq.

Clerk of Dickenson County Circuit Court

PO Box 190

Clintwood, Virginia 24228

Phone 276/926-1616 Mobile 276/220-5284

jevans@vacourts.gov

From: Tammie Barbee <tbarbee@vacourts.gov>

Sent: Thursday, March 7, 2024 12:13 PM

To: Amy S. Quinn <aquinn@vacourts.gov>; EVPS Support <evpssupport@vacourts.gov>; Circuit Team

<circuitteam@vacourts.gov>

Cc: Joshua R. Evans < jevans@vacourts.gov>

Subject: RE: EVPS training

Josh,

We would have to set up time on the calendar that Lisa and myself could do some webinar training for you.

In the meanwhile, there is a recorded training on the Intranet that may be

helpful: oesinet/courtadmin/ta/reference materials/cc/video/2020/2020 1105 cc fas202.mp4

I will try to get with Lisa and see what date(s) we have available for additional training.

Tammie Barbee
Circuit Court Analyst
Department of Judicial Services
Office of the Executive Secretary
Supreme Court of Virginia
(804)786-0005

tbarbee@vacourts.gov

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I am adding @EVPS Support to this email to assist.

Please feel free to contact the Circuit Team at <u>CircuitTeam@vacourts.gov</u> at any time. You may also reach us at 804-371-2424.

The information provided is to be used as the clerk deems appropriate in rendering a decision.

Courtney R. Dean
Circuit Court Analyst
Department of Judicial Services
Office of the Executive Secretary
Supreme Court of Virginia
Telephone: (804) 316-0921
E-mail: cdean@vacourts.gov

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From: Joshua R. Evans < <u>jevans@vacourts.gov</u>>
Sent: Monday, March 4, 2024 3:47 PM
To: Circuit Team < <u>circuitteam@vacourts.gov</u>>

Subject: EVPS training

I am really needing some in-depth training on EVPS.

Can you refer me some courses or webinars that are available?

Thanks,

<u>Joshua R. Evans, Esq.</u> Clerk of Dickenson County Circuit Court

PO Box 190 Clintwood, Virginia 24228 Phone 276/926-1616 Mobile 276/220-5284 jevans@vacourts.gov From: EVPS Support < evpssupport@vacourts.gov>

Sent: Monday, March 4, 2024 5:33 PM
To: Joshua R. Evans < <u>jevans@vacourts.gov</u>>

Cc: Circuit Team < circuitteam@vacourts.gov >; Courtney Dean < cdean@vacourts.gov >

Subject: RE: EVPS training

Joshua, good evening.

I see that your Court is processing vouchers, is there something in particular that you have questions about?

There is a Clerks Tutorial on the OESINET (http://oesinet/courtadmin/ta/home.html#evps), but it goes over the very basics of EVPS. To find more current information, the Clerk User Guide will be the best resource.

Electronic Voucher Payment System (EVPS)

- Release Notices
- Training Materials

Training Materials
Attorney User Guide

Court Reporter User Guide

Clerks Tutorial

Clerk User Guide

Judges Tutorial

Judge User Guide Mediator User Guide

Interpreter/Translator User Guide

I can certainly answer any questions you may have.

Thank you,

Katí M. Hancock
Court Support Specialist
Department of Judicial Services
Office of the Executive Secretary
Supreme Court of Virginia

804-432-9698

From: Courtney Dean < cdean@vacourts.gov >

Sent: Monday, March 4, 2024 4:12 PM

To: Joshua R. Evans < <u>jevans@vacourts.gov</u>>; Circuit Team < <u>circuitteam@vacourts.gov</u>>; EVPS Support

<evpssupport@vacourts.gov>
Subject: RE: EVPS training