



CLERK OF THE CIRCUIT COURT  
FOR THE  
COUNTY OF RAPPAHANNOCK

FOR THE PERIOD  
OCTOBER 1, 2017 THROUGH DECEMBER 31, 2018

Auditor of Public Accounts  
Martha S. Mavredes, CPA  
[www.apa.virginia.gov](http://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 Bill and Collect Court Costs**

Repeat: No

The Clerk did not properly bill and collect court costs. In 25 cases tested, we noted the following errors.

- In two cases, defendants were not charged a total of \$835 in costs.
- In one case, the attorney fee of \$278 was miscoded as Commonwealth rather than local.
- In one case, the defendant was overcharged \$120 in costs.

The Clerk 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 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

May 10, 2019

The Honorable Margaret R. Ralph  
Clerk of the Circuit Court  
County of Rappahannock

Roger A. Welch, Board Chairman  
County of Rappahannock

Audit Period: October 1, 2017 through December 31, 2018  
Court System: County of Rappahannock

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 is included as an enclosure to this report.

We discussed the comment 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 Stephen E. Sincavage, Chief Judge  
Garrey W. Curry, Jr., P.E., 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

*Rappahannock County Circuit Court*  
*Office of the Clerk*

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*Margaret R. Ralph, Clerk*  
*Deidre W. Vest, Deputy*  
*Kaitlin R. Struckmann, Deputy*

*238 Gay Street, P.O. Box 517*  
*Washington, Virginia 22747*  
*540-675-5350*

May 21, 2019

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

IN RE: Corrective Plan – Audit Report

Dear Ms. Mavredes:

When I received the notice that my office's recent audit was not up to standards, I immediately met with my staff to discuss the deficiencies. To that end, attached please find our plans on how the problems cited will be addressed.

If there is any additional information you need, please contact me and I will get it to as soon as possible.

Thank you.

Yours truly,

A handwritten signature in cursive script, reading "Margaret R. Ralph", is written over a horizontal line.

Margaret R. Ralph, Clerk

MRR/  
Enclosure

Margaret R. Ralph, Clerk  
Rappahannock Circuit Court  
238 Gay Street  
P.O. Box 517  
Washington, VA 22747

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#### Corrective Action Plan

##### Regarding the \$825 not charged to defendants:

--\$780 of this amount was for Jury fees not collected. It appears that the person doing the cost sheet miscalculated and charged only \$2010. I checked the cost sheet and I just accepted the jury costs as listed.

Corrective plan: We will compare the costs listed on the cost sheet to the amount listed on the DC43. As an additional measure we will compare these amounts to the actual Venire that lists all the names of the jurors present. Correction was made to the individual's account and a corrected Notice of Fines & Costs was sent to the defendant.

--\$55.00 was for a payment on a DC-40 for a court-appointed attorney.

Corrective Plan: We will check the DC-40s more carefully to insure any amount above the limit has been approved by the Court has been charged. A copy of the DC-40 will be sent to the person entering information. The DC-40 and waiver, if attached, will be filed and scanned. Defendant has been updated and a corrected Notice of Fines & Costs sent out.

##### Miscoded Commonwealth Attorney Fees:

--I believe this was just an oversight.

Corrective plan: I have reminded my staff of the procedure determining which account code is used (120 or 217). Request for \$278 reimbursement has been sent to the Treasurer.

##### Overcharge to Defendant:

--This overcharge was for a case that was Nolle Prossed.

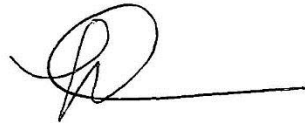
Corrective plan: Met with staff and reminded them of the importance of checking the disposition of each case before entering a fee or cost, especially since we use one Cost Sheet for all charges (Separate cost sheet for defendant convicted of a Felony and a Misdemeanor – then 2 cost sheets are used).

Margaret R. Ralph, Clerk  
Rappahannock Circuit Court  
238 Gay Street  
P.O. Box 517  
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*Additional Information:*

I attempt to check all Cost Sheets before Orders are written and Cost Sheets are sent out. I realize that I'm not always successful in picking up errors. My goal is to be more attentive to these matters in the future. I will also continue to stress to my staff the importance for accuracy.

A handwritten signature in black ink, appearing to be 'MR', followed by a long horizontal line.