

**JANET A. ROBERTSON
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF APPOMATTOX**

**REPORT ON AUDIT
FOR THE PERIOD
JULY 1, 2009 THROUGH DECEMBER 31, 2010**



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Commonwealth of Virginia

Walter J. Kucharski, Auditor

**Auditor of Public Accounts
P.O. Box 1295
Richmond, Virginia 23218**

February 11, 2011

The Honorable Janet A. Robertson
Clerk of the Circuit Court
County of Appomattox

Board of Supervisors
County of Appomattox

Audit Period: July 1, 2009 through December 31, 2010
Court System: County of Appomattox

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court for this Court System and 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 court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK: clj

cc: The Honorable Leslie M. Osborn, Chief Judge
Aileen T. Ferguson, 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

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 Court Costs and Fines

In four of 30 cases tested, the Clerk did not properly bill and collect fines, court appointed attorney, fixed misdemeanor, and commonwealth attorney fees resulting in a loss of revenue to the Commonwealth and locality. In one local case, the Clerk did not properly bill the locality for the court appointed attorney fees, but billed the Commonwealth incorrectly, which paid \$316, and the Clerk incorrectly coded the court appointed attorney fees totaling \$158 as state fees instead of local fees. Additionally in this same case, the Clerk erroneously identified a fine as a state violation totaling \$450 rather than a local violation totaling \$350. In three cases, the Clerk did not bill the defendants for the district court fixed misdemeanor fees totaling \$122 and the commonwealth attorney fees totaling \$15.

The Clerk should bill the locality for the applicable court appointed attorney fees. Further, the Clerk should bill and collect court costs and fines in accordance with the Code of Virginia.

Promptly Delete Access

The Clerk did not promptly delete an employee's access to the court's automated information system when the employee resigned three months ago. Having unauthorized individuals with access to the court's automated information system could compromise the integrity of the system and the data it contains. The Clerk should promptly delete an employee's access to the automated system when an employee resigns.

CLERK'S OFFICE

Circuit Court of Appomattox County



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Hon. Richard S. Blanton
Hon. Leslie M. Osborn
Hon. Joel C. Cunningham
Judges

March 7, 2011

Walter J. Kucharski
Auditor of Public Accounts
P.O. Box 1295
Richmond, VA 23218-1295

RE: Clerk's Response and Corrective Action Plan
Audit Period: July 1, 2009 – December 31, 2010

Dear Mr. Kucharski:

The purpose of this letter is to formally address the items cited in your Audit Report for this Court for the audit period referenced above. This office diligently seeks to perform all duties mandated by the Code of Virginia in accordance with recommended procedures in the most efficient, cost-effective manner while maintaining the best possible service to the citizens of Appomattox County.

Before responding to specific management items noted in your report, please note the following factors:

- This is the first audit that has taken place since I have assumed the duties of Clerk on September 1, 2009.
- Since the retirement of the previous Clerk on August 31, 2009, this office has been understaffed by one (1) position. This position was unable to be filled until an election was held on November 2, 2010.
- Prior to the election taking place, the office consisted of one (1) acting Clerk and two (2) deputies. After the election took place on November 2, 2010, one (1) of the deputies, who was also seeking the Clerk position, tendered her resignation, thus leaving one (1) Clerk and one (1) deputy in the office responsible for the workload. Interviews are currently being held to fill the two (2) vacancies.

Properly Bill Court Costs and Fines

- Case involving locality rather than Commonwealth

Rarely does our Court receive cases charged under locality statutes. In this particular case, the difference between what the Commonwealth paid out for attorney fees in error but yet received payment for a fine assessed in error resulted in no actual loss of revenue to the Commonwealth. In future cases, staff will make a concerted effort to review cases to determine if the locality or Commonwealth should be billed and review all fines assessed.

- Cases where Defendant not billed for fees

In the three (3) cases noted as not having fees properly assessed, the individual accounts were still open for payment. The fees overlooked have been added to the individuals' accounts resulting in no loss of revenue to the Commonwealth. In future cases, staff will make a concerted effort to make sure that the necessary fees assessed by general district court are included on the circuit court level.

Please note that all the above errors were made by a staff member who is no longer employed by this office. Current staff will take extra precautions in assessing court costs and all future employees will be properly trained in this area.

Promptly Delete Access

Contact was made with an employee of the Supreme Court in December about deleting the employee's access. It was determined that I was not set-up in a program called Peoplesoft, to have the access deleted. Thus, I was unable to follow thru with access being deleted at that point of contact. Once I was notified that I had been set-up in the program, I failed to follow-up about the access being deleted. Since we were currently understaffed, other items required my immediate attention. The employee had limited access in the system and did not have a level of clearance that would allow her access to financial matters. Further, her key had been obtained at the time of resignation thus she did not have access to the building. In the future, all efforts will be made to ensure that an employee's access is deleted immediately when the need arises.

My hope is that once this office is fully staffed, it will allow us to be more attentive to details in the numerous duties our job entails. I appreciate the helpful guidance offered by Louise Edmiston during this audit.

Respectfully Submitted,



Janet A. Robertson, Clerk

/jr