



EUGENE C. WINGFIELD
CLERK OF THE CIRCUIT COURT
FOR THE
CITY OF LYNCHBURG

REPORT ON AUDIT
FOR THE PERIOD
APRIL 1, 2014 THROUGH DECEMBER 31, 2015

Auditor of Public Accounts
Martha S. Mavredes, CPA
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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

The Clerk and his staff did not properly bill and collect court costs. In six of 42 cases tested, we noted the following errors.

- In two cases, defendants were overcharged court costs totaling \$2,173.
- In two local cases, the city was not billed for \$218 in public defender fees.
- In one case, a defendant was not billed \$83 in court costs.
- In one case, the public defender fees of \$40 were miscoded as state instead of local.

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 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

February 23, 2016

The Honorable Eugene C. Wingfield
Clerk of the Circuit Court
City of Lynchburg

Michael A. Gillette, Mayor
City of Lynchburg

Audit Period: April 1, 2014 through December 31, 2015
Court System: City of Lynchburg

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court for this Court System 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 are included as an enclosure to this report.

We discussed this comment with the Clerk and we acknowledge the cooperation extended to us by the court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM:alh

cc: The Honorable F. Patrick Yeatts, Chief Judge
L. Kimball Payne, III, City Manager
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



EUGENE C. WINGFIELD, CLERK

CLERK'S OFFICE
LYNCHBURG CIRCUIT COURT

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F. PATRICK YEATTS, JUDGE
R. EDWIN BURNETTE, JR., JUDGE

February 19, 2016

Ms. Martha S. Mavredes, CPA
Auditor of Public Accounts
Commonwealth of Virginia
PO Box 1295
Richmond, VA 23218

Ms. Mavredes,

I am in receipt of the final report of Mr. Randy Johnson for the audit period of April 1, 2014 through December 31, 2015.

I will address each of the bullet points that Mr. Johnson notes in this report as well as to this offices plan to address it for the future. The Lynchburg Circuit Court Clerk's Office processed over 4500 criminal cases, converted to a 100% electronically scanned office for all documents and ceased putting together case files, both criminal and civil, during this audit period. As a result of this conversion, the office utilizes a day file system and no longer creates a case folder. As a result, our employees have had to adjust to a number of new processes to make this conversion.

None of the four listed points by Mr. Johnson resulted in any loss of revenue on the part of the State or locality. None of the four listed points caused any financial impact on any defendant. I do not point this out to minimize the errors; however I feel this is important since the report implies that there was an impact to one or more of the above. In bullet point one "In two cases, defendants were overcharged court costs totaling \$2,173". This error to one defendant, not two, occurred as a result of converting from case files and as a result of a heavy caseload in court on this date, two defendant's files became crossed and the accessed fees were placed on the wrong individual. Both of these defendants were and are still incarcerated and neither suffered any financial burden. This error would have also been detected once the defendant had come in and set up a payment plan. Bullet point three, "In one case, a defendant was not billed \$83 in court costs". This error occurred as a result of the lower court indicating this cost in a different location on their paperwork from where it is normally shown, it was missed by us as a result.

As I stated in this report, all of these identified errors have been corrected and NO loss of revenue resulted. Missed costs have been applied to each account. This office has implemented a review process in our criminal division to make every effort to minimize or eliminate errors.

In conclusion, I am very pleased with our audit. The employees of this office have done an outstanding job since August of 2013 when we began the conversion of scanning and preparing to totally convert to a day file system away from case files. This has been a massive undertaking and a total change from a recording system that had been in place since the 1980's. I am very proud of my staff.

Eugene Wingfield
Clerk
Lynchburg Circuit Court Clerk's Office