



SHEILA BOSIGER  
CLERK OF THE CIRCUIT COURT  
FOR THE  
COUNTY OF CAMPBELL

FOR THE PERIOD  
APRIL 1, 2015 THROUGH DECEMBER 31, 2016

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 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 Costs (Repeat Finding)**

The Clerk and her staff did not properly bill and collect court costs. In 21 cases tested, we noted the following errors.

- In two cases, the defendants were not billed \$1,621 in court costs, resulting in a loss of revenue to the Commonwealth.
- In one local appealed case, the court appointed attorney fees of \$566 were miscoded as state rather than local and the circuit court's portion of court appointed attorney fees, totaling \$316, was incorrectly billed to the Commonwealth instead of the locality.

The Clerk and her staff should correct the specific cases noted above and institute a more diligent 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.

### **Update Individual Receivable Accounts Status**

The Clerk does not update and remove accounts from administrative review status when applicable. The Clerk places accounts in administrative review status pending receipt of the documentation necessary to assess court appointed attorney fees. Once the accounts have been updated to include the court appointed attorney fees, the Clerk should take the unpaid account out of review status so that further collection efforts can be commenced. The Clerk placed 243 accounts in administrative review status and did not remove them from this status after updating the accounts with the amounts owed in court appointed attorney fees.

The Clerk should update the individual accounts noted above and review and take appropriate and timely action on all accounts in administrative review status as required by the Financial Management System User's Guide.

### **Review Monthly Bank Reconciliation**

The Clerk does not review the monthly bank reconciliations prepared by her staff. Supervisory review of accounting transactions and reconciliations is an essential internal control. The Clerk should review and sign all monthly bank reconciliations as recommended by the Financial Management System's User's Guide.

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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

March 1, 2017

The Honorable Sheila Bosiger  
Clerk of the Circuit Court  
County of Campbell

Michael P. Rousseau, Board Chairman  
County of Campbell

Audit Period: April 1, 2015 through December 31, 2016  
Court System: County of Campbell

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 court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: The Honorable F. Patrick Yeatts, Chief Judge  
Frank J. Rogers, 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

# *Campbell County Circuit Court Clerk's Office*

P. O. Box 7 • Rustburg, Virginia 24588

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**Sheila W. Bosiger, Clerk**

March 27, 2017

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

**Re: Clerk's Response and Corrective Action Plan**  
**Audit Period: 4/1/2015 – 12/31/2016**  
**Court System: County of Campbell**

Dear Ms. Mavredes:

I would like to address the items cited in your Audit Report for the above referenced period for this office.

I would like to note the following comments:

The deputy assigned to assess court fines, costs, restitution is still learning these intricate duties.

State Compensation Board standards reflect that this office is understaffed by 1.06 positions.

## **Properly Bill and Collect Court Costs**

The two items noted were reviewed with staff and all corrections were made accordingly. The two cases that were not assessed court appointed attorney fees have been billed appropriately to the defendants. In the future, the deputy that is now assessing court fees will also be trained in payment of court appointed attorney fees and the vouchers will be scanned and placed with the court files.

The one local appealed misdemeanor case miscoded as state rather than local was improperly billed to the Commonwealth instead of the locality. This was discussed in detail with the deputies as we rarely have any local statutes and they have a broader understanding of local codes versus state codes and will assess and bill accordingly.

My deputies are continuing training from the Office of the Executive Secretary of the Supreme Court of Virginia and work closely with them to ensure they understand the billing and collection requirements.



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### **Update Individual Receivable Accounts Status**

The cases noted as under review were removed from that status and will not be placed under review status in the future. My deputy had obtained this information from a neighboring clerk's office which places their cases under review until all fees such as attorney fees can be assessed against the defendants, however after collecting the added fees, these cases were not removed from review status as she was unaware that they needed to be. This prevented only two cases from going into default due to failure to pay and have since been corrected and the case type of REV was taken out of the financial system so that these cases go forward to collections if not paid. Many of our defendants are currently serving penitentiary sentences and collections would not be appropriate while incarcerated.

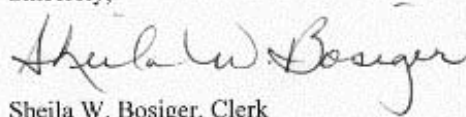
### **Review Monthly Bank Reconciliation**

I do review the monthly bank reconciliations and discuss any discrepancies with the deputy that now prepares the bank reconciliations; however, I did not sign the reconciliation worksheet after the deputy that prepared it signed. Henceforth, I will sign the worksheet or in my absence delegate an additional deputy to sign the worksheet as well.

Many clerk's offices are affected due to short staffing and lack of funding. As you know our offices carry a very large workload. We are not commended on the work that we perform correctly on a daily basis.

My staff and I are always committed to produce high quality and accurate work ethics and continuously strive to give exceptional customer service to our county and state.

Sincerely,

A handwritten signature in black ink that reads "Sheila W. Bosiger". The signature is written in a cursive, flowing style.

Sheila W. Bosiger, Clerk