



BRENDA M. COMPTON
CLERK OF THE CIRCUIT COURT
OF THE
COUNTY OF GREENE

FOR THE PERIOD
APRIL 1, 2015 THROUGH SEPTEMBER 30, 2016

Auditor of Public Accounts
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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 Assess DNA Fees

The Clerk is not utilizing information available through the Local Inmate Data System (LIDS) to determine whether or not a defendant needs to have a DNA sample taken, the cost of which the defendant must pay. Section 19.2-310.2 of the Code of Virginia requires defendants to pay for the taking of DNA samples when convicted of felonies and certain misdemeanor offenses. However, the defendant is not required to pay if a sample has already been obtained on previous convictions, and this is determined through information available in LIDS. The Clerk should obtain access to LIDS in order determine if DNA has already been taken from a defendant and assess the DNA fee as appropriate.

Properly Bill and Collect Court Costs

The Clerk and her staff did not properly bill and collect court costs. In three of 15 cases tested, we noted the following errors.

- In two cases, the defendants were overcharged \$165 in attorney fees.
- In one case, the defendant was incorrectly assessed \$565 for jury fees.

The Clerk and her 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

January 11, 2017

The Honorable Brenda Compton
Clerk of the Circuit Court
County of Greene

Bill Martin, Chairman
County of Greene

Audit Period: April 1, 2015 through September 30, 2016
Court System: County of Greene

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:alh

cc: The Honorable Timothy K. Sanner, Chief Judge
John Barkley, County Administrator
Robyn M. de Socio, Executive Secretary
Compensation Board
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January 31, 2016

TO: Martha Mavredes: Auditor of Public Accounts

In response to Properly Assess DNA Fees

I am now using the Local Inmate Data System (LIDS) since I became aware of this program in my 1st audit.

In Case CR14-76 this was a mistake or an oversight on my part, which has been addressed with my staff.

In Case CR13-12 this case was assessed by the previous Clerk and has been paid in full.

In Case CR16-48 this has been corrected.

Sincerely yours,

Brenda M. Compton

Brenda M. Compton