



GAYLE ASHWORTH
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF ESSEX

FOR THE PERIOD
OCTOBER 1, 2018 THROUGH MARCH 31, 2020

Auditor of Public Accounts
Martha S. Mavredes, CPA
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: Yes (first issued in fiscal year 2018)

The Clerk and her staff did not properly bill and collect court costs. In 29 cases tested, we noted the following errors:

- Defendants in seven cases were not billed \$2,083 in court costs.
- In one case, the defendant was overcharged \$445 in attorney 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.

Properly Monitor and Disburse Liabilities

Repeat: No

The Clerk does not properly monitor and disburse court liabilities. Specifically, the Clerk did not disburse four liability accounts totaling \$1,590 that should have been paid out during the audit period. The Clerk should disburse the amounts noted and should monitor and disburse liabilities on a monthly basis as recommended by the Financial Accounting User's Guide.

Properly Review General Ledger

Repeat: No

The Clerk does not properly review the Court's general ledger to ensure account balances are appropriate. As of March 2020, the Clerk was holding \$440 in tax refunds that should have been allocated to defendants' accounts. The Clerk should correct the current error and going forward should review the general ledger daily to ensure the propriety of all account balances.

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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

July 13, 2020

The Honorable Gayle Ashworth
Clerk of the Circuit Court
County of Essex

John C Magruder, Chairman
County of Essex

Audit Period: October 1, 2018 through March 31, 2020
Court System: County of Essex

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 Clerk and her staff during this engagement.

Martha S. Mavredes
AUDITOR OF PUBLIC ACCOUNTS

MSM:vks

cc: The Honorable Sarah L. Deneke, Chief Judge
Michael Lombardo, County Administrator
Robyn M. de Socio, Executive Secretary
Compensation Board
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia

HONORABLE HERBERT M. HEWITT,
JUDGE



GAYLE J. ASHWORTH, CLERK
804-443-3541
Fax: 804-445-1216
gashworth@courts.state.va.us

CLERK'S OFFICE OF THE
CIRCUIT COURT OF ESSEX COUNTY, VIRGINIA
FIFTEENTH JUDICIAL CIRCUIT
P.O. BOX 445 • TAPPAHANNOCK, VIRGINIA 22560

July 23, 2020

Martha Mavredes
c/o Stephanie.serbia@apa.virginia.gov

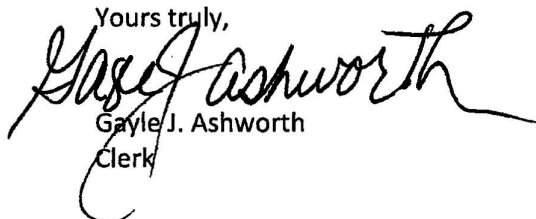
RE: Draft Audit Report
received today by email

Dear Ms. Mavredes:

I have received the draft audit report and agree with the findings. I have taken the following steps to ensure these mistakes will not happen again.

1. **Court Costs:** I have gone over with my employees the importance of remembering to check the paperwork from General District Court when accessing costs. The errors have been corrected as soon as they were brought to my attention.
2. **Disbursements:** Clerk knows better. Those got by me. I will try very hard for this not to happen again.
3. **Reviewing General Ledger:** I receipted the tax check as usual and overlooked doing the vouchers. I should have caught, but I did not. I have no excuse. The vouchers have been done.
Trust me, I will NOT do that again.

If you have any questions regarding my answers, please feel free to call me. I will be on vacation starting tomorrow and will return to the office on August 3, 2020.

Yours truly,

Gayle J. Ashworth
Clerk