



LYNN L. DUNLEVY
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF MIDDLESEX

FOR THE PERIOD
APRIL 1, 2016 THROUGH DECEMBER 31, 2017

Auditor of Public Accounts
Martha S. Mavredes, CPA
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(804) 225-3350



COMMENTS TO MANAGEMENT

We noted the following matters involving internal control and its operation that has led or could lead to noncompliance with laws and regulations.

Review Financial System Reports

Repeat: No

The Clerk does not properly review the Court's general ledger to ensure account balances are appropriate. As of December 2017, the Clerk was holding \$981 in tax refunds that should have been allocated to defendants' accounts. The general ledger also shows \$98 in receipting errors and negative balances totaling \$420.

The Clerk should correct the current errors and, going forward, should review the general ledger on a daily basis to ensure the propriety of all account balances.

Maintain Attorney Payment Documentation

Repeat: No

The Clerk did not maintain proper supporting documentation for attorney payments. Court appointed attorneys submit invoices for fees earned and may also request additional payment in excess of the statutory cap by submitting detailed waiver applications for approval by the Chief and Presiding Judges. For all attorney invoices and waiver applications tested, the Clerk did not retain documentation as required.

The Clerk should retain the invoices and waivers as required by the court's procedures manuals.

-TABLE OF CONTENTS-

Pages

COMMENTS TO MANAGEMENT

AUDIT LETTER

1-2

CLERK'S RESPONSE AND CORRECTIVE ACTION PLAN

3



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

March 1, 2018

The Honorable Lynn L. Dunlevy
Clerk of the Circuit Court
County of Middlesex

Mark. E. Holt III, Board Chairman
County of Middlesex

Audit Period: April 1, 2016 through December 31, 2017
Court System: County of Middlesex

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.

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: The Honorable Jeffrey W. Shaw, Chief Judge
Matt Walker, 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



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March 27, 2017
**County of Middlesex
Circuit Court**

P.O. BOX 158
SALUDA, VIRGINIA, 23149

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

Re: Audit of Clerk's Office

Dear Ms. Mavredes:

This letter is in response to our audit, comments to management.

We have corrected the current errors and will be reviewing The Court's general ledger on a daily basis by my Chief Deputy and myself to ensure all accounts balance.

We had been sending the additional payment in excess of the statutory cap with the list of allowances to The Supreme Court. We have changed that policy and will now be retaining them in the file.

Sincerely yours,

Lynn L. Dunlevy
Clerk

LLD