



ERICA W. CONNER  
CLERK OF THE CIRCUIT COURT  
COUNTY OF MONTGOMERY

FOR THE PERIOD  
JULY 1, 2018 THROUGH SEPTEMBER 30, 2019

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 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.

### **Retain Voided Receipts**

**Repeat:** No

For three of five voided receipts tested, we noted the Clerk did not retain all printed copies of the receipt. Voided transactions pose an increased risk for fraudulent activity and, as such, must be monitored and controlled closely. The Clerk should retain all copies of voided receipts.

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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

November 12, 2019

The Honorable Erica W. Conner  
Clerk of the Circuit Court  
County of Montgomery

Todd Chair, Board Chairman  
County of Montgomery

Audit Period: July 1, 2018 through September 30, 2019  
Court System: County of Montgomery

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 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 Clerk and her staff during this engagement.

**Martha S. Mavredes**

AUDITOR OF PUBLIC ACCOUNTS

MSM:vks

cc: The Honorable Marcus H. Long, Jr., Chief Judge  
F. Craig Meadows, County Administrator  
Robyn M. de Socio, Executive Secretary  
Compensation Board  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia



CLERK'S OFFICE  
MONTGOMERY COUNTY CIRCUIT COURT  
ERICA W. CONNER, CLERK

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55 EAST MAIN STREET, 1<sup>ST</sup> FLOOR  
CHRISTIANSBURG, VA 24073-3073  
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November 25, 2019

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

Re: Clerk's Response and Corrective Action Plan – Audit Period July 1, 2018  
to September 30, 2019

Dear Ms. Mavredes:

It was a pleasure to host Mr. Randy Johnson during the comprehensive audit of this office. My staff and I always welcome an audit to ensure compliance with best accounting practices and applicable statutes as well as a fresh set of eyes on the many tasks imposed upon the Clerk of the Circuit Court. In response to your letter dated November 12, 2019, regarding the finding that my staff did not retain all printed copies of three voided receipts, I offer the following explanation:

Each of the three voided entries were unique and independent in nature, and no pattern existed to the transactions. From our review, it appears that the proactive measures taken to meet retention guidelines while also attempting to streamline document organization may have inadvertently led to the misplacing of the receipts. Our review indicated that the voided entries were accounted for correctly at the time of the transactions, no funds were lost, and all parts of the voided transactions occurred during the normal course of business. This issue has been resolved by returning to our office's previous method of record-keeping.

Sincerely,

*Erica W. Conner*  
Erica W. Conner, Clerk