



JUDY S. SMYTHERS
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF NELSON

REPORT ON AUDIT
FOR THE PERIOD
JANUARY 1, 2015 THROUGH MARCH 31, 2016

Auditor of Public Accounts
Martha S. Mavredes, CPA
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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 Bill and Collect Court Costs

The former Clerk and her staff did not properly bill and collect court costs. In seven of 23 cases tested, we noted the following errors.

- In five cases, the clerk incorrectly charged various costs, resulting in a loss of \$913 to the Commonwealth and \$75 to the locality.
- In two cases, the clerk did not bill the locality for reimbursement of the cost of attorney representation on local charges, resulting in a loss to the Commonwealth of \$317.
- In two cases, the clerk miscoded local attorney fees as state, resulting in a loss to the locality of \$557 when the defendants made payments.

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 Assess DNA Fees

The former Clerk did not utilize 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.

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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

September 22, 2016

The Honorable Judy S. Smythers
Clerk of the Circuit Court
County of Nelson

Allen Hale, Board Chairman
County of Nelson

Audit Period: January 1, 2015 through March 31, 2016
Court System: County of Nelson

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court for this Court System 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 F. Patrick Yeatts, Chief Judge
Stephen A. Carter, 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

1884 Fortunes Cove Lane
Lovingsston, VA 22949
August 17, 2016

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

RE: Exit Audit – Judy S. Smythers, Clerk, Nelson County Circuit Court

Dear Ms. Mavredes:

Thank you for allowing me an opportunity to address my exit audit as Clerk of the Nelson County Circuit Court, recently conducted by Ms. Patterson.

Regarding the issue in the "Comments to Management" regarding collection of Court costs, please be advised that I have discussed with Ms. Bryant, the present Clerk, a procedure which will address the matter. I have suggested that the staff prepare an individual "fee" sheet for each conviction against a Defendant, as opposed to a composite sheet for all convictions. A decision was made to start using a form promulgated by the Supreme Court for each conviction.

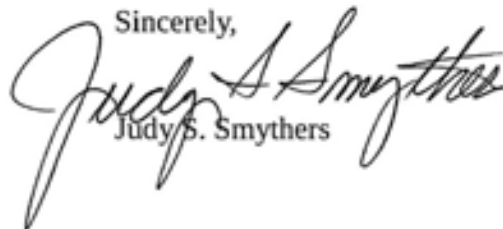
Ms. Bryant continues to take steps to acquire access to the LIDS program in order to obtain information regarding the DNA fee.

Please be advised that the cases mentioned in the Audit were corrected, and we firmly believe these issues have been appropriately resolved.

I appreciate the very thorough audit, and courtesy and professionalism exhibited by Ms. Patterson.

Please do not hesitate to contact me should you have questions or require additional information.

Sincerely,


Judy S. Smythers

jss