

**ROBERT W. CONNER  
CLERK OF THE CIRCUIT COURT  
FOR THE  
COUNTY OF HALIFAX**

**REPORT ON AUDIT  
FOR THE PERIOD  
APRIL 1, 2010 THROUGH DECEMBER 31, 2011**



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# Commonwealth of Virginia

## *Auditor of Public Accounts*

Walter J. Kucharski  
Auditor of Public Accounts

P.O. Box 1295  
Richmond, Virginia 23218

March 22, 2012

The Honorable Robert W. Conner  
Clerk of the Circuit Court  
County of Halifax

Thomas E. West, Board Chairman  
County of Halifax

Audit Period: April 1, 2010 through December 31, 2011  
Court System: County of Halifax

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court for this Court System and 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.

The Clerk has taken adequate corrective action with respect to the internal control findings reported in the prior year that are not repeated in this letter.

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

WJK: clj

cc: The Honorable Leslie M Osborn, Chief Judge  
George W. Nester, 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

## 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, Fines and Restitution

The Clerk and his staff did not properly bill and collect court costs, fines and restitution. In seven of 28 cases tested, the auditor noted the following errors.

In six cases, the Clerk and his staff over-charged the defendants for the following.

- Interpreter fees totaling \$800
- Fixed felony fee totaling \$350
- Court appointed attorney fees totaling \$275
- "Jail admission" fee totaling \$25
- "Internet crimes against children" fees totaling \$20
- Commonwealth attorney fees totaling \$10

In two cases, the Clerk and his staff did not bill the defendants for the following.

- Court ordered restitution totaling \$1,000
- Fixed misdemeanor fee totaling \$70

In one local case, the Clerk incorrectly entered a fine as state rather than local in the court's automated accounting system totaling \$90.

The Clerk should correct these specific cases noted above. The Clerk should implement a process to review all fines and costs entered in the accounting system after the trial to help prevent these types of errors from reoccurring. Further, the Clerk should bill and collect court costs, fines and restitution in accordance with the Code of Virginia.

### Monitor and Disburse Liability Accounts

The Clerk is holding a \$6,581 law deposit on a case ending in October 2011 and a \$4,297 law deposit on a case ending in February 2007. Liability accounts record amounts the Clerk is holding to disburse to individuals, other agencies, or to pay fines and costs. The Clerk should monitor and disburse liabilities on a monthly basis as recommended by the Circuit Financial Management System User's Guide.

The Clerk did not remit two outstanding disbursements greater than one year old to the State Treasurer totaling \$70. We recommend the Clerk remit the unclaimed restitution to the State Treasurer as required by the Code of Virginia.



CLERK'S OFFICE

## Circuit Court of Halifax County

LESLIE M. OSBORN, JUDGE

JOEL C. CUNNINGHAM, JUDGE

ROBERT W. CONNER, CLERK  
CATHY M. COSBY, DEPUTY  
VICKIE P. SHELTON, DEPUTY  
PEGGY N. HAZELWOOD, DEPUTY

DELMAR W. MARABLE, DEPUTY  
ANN G. COMPTON, DEPUTY  
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March 23, 2012

Mr. Walter J. Kucharski  
Auditor of Public Accounts  
P. O. Box 1295  
Richmond, VA 23218

Dear Mr. Kucharski:

Re: Audit Period – April 1, 2010 through December 31, 2011  
Court System - Halifax County Circuit

Our office has corrected the findings as stated in your letter dated March 22, 2012.

Over-charged court costs, fines and restitution have been refunded or corrected. Also, cases that were not billed correctly have been updated. Beginning March 1, 2012, all financial entries will be checked and reviewed by someone other than the person who entered the data.

Funds remaining in the two liability accounts will be escheated to the Department of Unclaimed Property at the next escheatment cycle and we will remit any outstanding restitution to the State Treasurer on a timely basis. Beginning March 1, 2012 we will monitor all liability accounts monthly and make the proper disbursements.

Thank you for your help in identifying matters in our office that need improvement. The experience and insight of the audit team affords us an opportunity to improve our office.

Sincerely,

Robert W. Conner, Clerk

RWC/cmc

cc: Mr. Randall Johnson, Senior Specialist  
2665 Twin Lake Drive, Bedford, VA 24523

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