



**SAMUEL H. COOPER  
CLERK OF THE CIRCUIT COURT  
FOR THE  
COUNTY OF ACCOMACK**

**REPORT ON AUDIT  
FOR THE PERIOD  
APRIL 1, 2011 THROUGH DECEMBER 31, 2012**

## 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 and Fines

The Clerk and his staff did not properly bill and collect court costs and fines resulting in a loss of revenue to the Commonwealth and locality. In 15 of 50 cases tested, we noted the following errors:

- In one case, the Clerk miscoded \$400 in Court of Appeal attorney fees.
- In seven cases, the Clerk overcharged defendants a total of \$184 for various fees.
- In one case, the Clerk did not bill the defendant for court appointed attorney fees of \$120, resulting in a loss to the Commonwealth.
- In one case, the Clerk miscoded fines of \$100 as state instead of local, resulting in a loss to the locality.
- In two cases, the Clerk did not charge defendants for courthouse security fees, resulting in a loss of \$20 to the locality.

The Clerk should correct the specific cases noted above. Further, the Clerk should work with his staff to ensure they understand the billing and collecting requirements and, if necessary, request additional training from the Office of the Executive Secretary of the Supreme Court of Virginia.

### Establish Receivable Accounts

The Clerk did not establish receivables totaling \$4,131 for two defendants in the automated Financial Management System upon recording their convictions in the Case Management System. These systems provide daily, weekly and monthly informational reports to assist the Clerk in court management and financial operations. The Financial Management System User's Guide provides detailed instructions for the use of these reports. Our audit revealed the clerk does not have established procedures for effectively monitoring the 'Accounts without Receivable Report' which would have identified the two cases noted in our audit. We recommend the Clerk review the available reports and ensure this monthly report and others are properly used.

### Properly Retain Void Receipts

In two of 16 receipts tested, the Clerk did not retain all copies of voided receipts. Voided transactions pose an increased risk for fraudulent activity and, as such, must be monitored and tightly controlled. The Clerk and his staff should retain all copies of voided receipts as required by the Financial Management System User's Guide.

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# Commonwealth of Virginia

## Auditor of Public Accounts

Martha S. Mavredes, CPA  
Auditor of Public Accounts

P.O. Box 1295  
Richmond, Virginia 23218

July 10, 2013

The Honorable Samuel H. Cooper  
Clerk of the Circuit Court  
County of Accomack

Donald L. Hart, Jr., Board Chairman  
County of Accomack

Audit Period: April 1, 2011 through December 31, 2012  
Court System: County of Accomack

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.

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:ljh

cc: The Honorable Edward W. Hanson, Jr., Chief Judge  
Steven B. Miner, 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

*Commonwealth of Virginia*

*Samuel H. Cooper, Jr.*  
*Clerk*



*Carolla L. Duncan*  
*Teresa D. Handy*  
*Nancy Jo Revell*  
*Donna F. Belote*  
*Shauna D. Davis*  
*Deputies*

*Office Of*  
*Clerk Of The Circuit Court Of Accomack County*

*P.O. Box 126*

*Accomack, Virginia 23301*

*757-787-5776*

*Fax 757-787-1849*

August 24, 2013

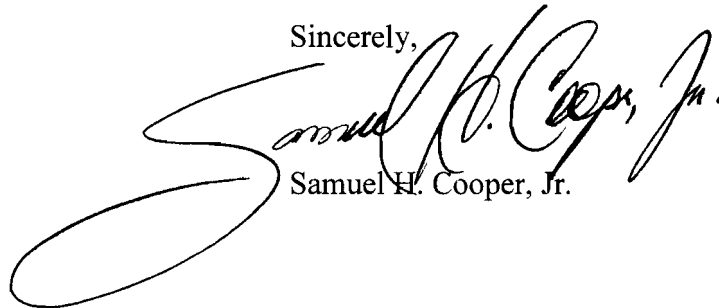
Walter J. Kucharski  
Auditor of Public Accounts  
P.O. Box 1295  
Richmond, VA 23218

Re: April 1, 2011 through December 31, 2012 Audit Report

Dear Mr. Kucharski:

In response to the referenced report, all liability issues have been resolved. Additionally, it has been determined that the transfer of excess credit card fees is a non-issue.

Sincerely,

  
Samuel H. Cooper, Jr.