

**MICHELE B. McQUIGG
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF PRINCE WILLIAM**

**REPORT ON AUDIT
FOR THE PERIOD
APRIL 1, 2008 THROUGH JUNE 30, 2009**



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Commonwealth of Virginia

Walter J. Kucharski, Auditor

**Auditor of Public Accounts
P.O. Box 1295
Richmond, Virginia 23218**

December 11, 2009

The Honorable Michele B. McQuigg
Clerk of the Circuit Court
County of Prince William

Board of Supervisors
County of Prince William

Audit Period: April 1, 2008 through June 30, 2009
Court System: County of Prince William

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.

Financial Matters

We noted no instances of improper recording and reporting of financial transactions in the Court's financial management system.

Internal Controls

We noted matters involving internal control and its operation necessary to bring to management's attention.

Compliance

The results of our tests of compliance with applicable laws and regulations disclosed no instances of noncompliance that are required to be reported.

The issues identified above are discussed in the section titled Comments to Management. Any response and written corrective action plan to remediate these issues 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

WJK:alh

cc: The Honorable Lon Edward Farris, Chief Judge
Susan Roltsch, Acting County Executive
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

Internal Controls

We noted the following matters involving internal control and its operation that could lead to the loss of revenues, assets, or otherwise compromise the Clerk's fiscal accountability.

Properly Assess Fines and Costs

The clerk does not properly assess fines and costs as required by Sections 19.2-163 and 17.1-275 of the Code of Virginia. Specifically, in 20 cases tested, we noted the following:

- Five cases had blood withdrawal fees assessed without support in the case file.
- Three cases had state and local fines assessed incorrectly.
- Two cases did not have court-appointed attorney fees assessed.

We determined the Commonwealth loss of revenue totaled \$578 in these instances. We recommend the Clerk review all similar cases and collect any other under-assessments.



**OFFICE OF THE CLERK
OF
CIRCUIT COURT**

**Prince William County
Cities of Manassas and Manassas Park
Virginia**

**Michèle B. McQuigg
Clerk of the Court**

**Robert S. FitzSimmonds, III
Chief Deputy Clerk**



**9311 Lee Avenue
Manassas, Virginia 20110
(703) 792-6015
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December 10, 2009

Mr. Walter Kucharski
Auditor of Public Accounts
101 N. 14th Street, 8th Floor
Richmond, Virginia 23218

Dear Mr. Kucharski:

This is the Additional Information in response to the Prince William 2009 Audit Possible Finding Memorandum.

Bullet point #1 resulted from a disagreement involving two teams of auditors which spanned the review period. We had asked for clarification and did not receive a clear response until late in the review period due to miscommunication on several levels. We are now assessing costs per written directive.

Bullet points #2 & #3 have been addressed with staff and will be emphasized in future training. We are developing a quality control process and will be implementing this in the near future.

We appreciate the hard work and the professionalism of the audit team.

Sincerely,


Michèle B. McQuigg

FIPS: C153
Initials: SHSCOMMONWEALTH OF VIRGINIA
AUDITOR OF PUBLIC ACCOUNTS
MEMORANDUM

TO: The Honorable Michele B. McQuigg, Clerk of the Prince William County Circuit Court

FROM: Stephanie H. Serbia, Judicial Systems Specialist

DATE: December 10, 2009

SUBJECT: Possible Finding

We have identified certain practices or conditions, which are being considered for inclusion in your audit report. Please review the finding and check the applicable box below. In addition, please provide any additional information you believe is pertinent. We appreciate your consideration of this issue.

REPEAT OF PRIOR FINDING: ☐ YES ☒ NO

☐ **Internal Control finding that could be reasonably expected to lead to the loss of revenues or assets, or otherwise compromise fiscal accountability.**

☒ **Compliance Finding.**

Properly Assess Fines and Costs

The clerk does not properly assess fines and costs as required by Sections 19.2-163 and 17.1-275 of the Code of Virginia. Specifically, in 20 cases tested, we noted the following.

- Five cases had blood withdrawal fees assessed without support in the case file.
- Three cases had state and local fines assessed incorrectly.
- Two cases did not have court-appointed attorney fees assessed.

We determined the Commonwealth loss of revenue totaled \$578 in these instances. We recommend the Clerk review all similar cases and collect any other under assessments.

☒ **I concur with the above finding.**

☒ **Please see the attached for additional information.**

☐ **I would like to discuss the issue further with Katherine St. Lawrence, Hampton Roads Judicial Systems Team Leader at (757) 472-3191 or Katherine.stlawrence@apa.virginia.gov.**

<i>Michele B McQuigg</i> Signature	Clerk Title	12/10/09 Date
703-792-7560 Phone	mmcquigg@pwcgov.org E-Mail Address	

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