



RICHARD W. EDWARDS
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF DICKENSON

FOR THE PERIOD
APRIL 1, 2017 THROUGH MARCH 31, 2018

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

Repeat: Yes, Properly Bill and Collect Attorney Fees

The Clerk did not properly bill and collect court costs. In four of 15 cases tested, we noted the defendants were overcharged a total of \$478 in court costs.

The Clerk 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.

File Annual Trust Fund Report

Repeat: No

The Clerk did not file an annual report of trust funds held at June 30, 2017 with the Court. Section 8.01-600 of the Code of Virginia requires the Clerk to file an annual trust fund report with the Court no later than October 1st of each year and record the report in the court's trust fund order book.

The Clerk should immediately file the fiscal year 2017 trust fund report with the court and record the same in the court's trust fund order book. Additionally, the Clerk must file an annual trust fund report each year in accordance with Code of Virginia requirements.

Promptly Record Interest on Trust Funds

Repeat: Yes, Promptly Record Trust Fund Activity

The Clerk does not promptly record interest earned on trust fund accounts. Of ten accounts tested, we noted two accounts with no interest posted for the entire audit period. The Clerk should post interest earned to the account promptly after receiving the bank statements.

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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

June 1, 2018

The Honorable Richard W. Edwards
Clerk of the Circuit Court
County of Dickenson

Shelbie Willis, Board Chairwoman
County of Dickenson

Audit Period: April 1, 2017 through March 31, 2018
Court System: County of Dickenson

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 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 Clerk and his staff during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: The Honorable Richard C. Patterson, Chief Judge
David Moore Jr., 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



CIRCUIT COURT CLERK'S OFFICE

Dickenson County

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Richard W. Edwards
Clerk of the Circuit Court
County of Dickenson

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Fax: (276) 926-6465

August 1, 2018

Martha Mavredes
Auditor Public Accounts

#1 Code 234, jail admission fee of \$25.00 was erroneously assessed

Corrective measure was taken by issuing a refund check was to the defendant

2 and #3 In both cases defendants were over charged court appointed attorney fees, one in the amount of \$155.00 and the second in the amount of \$65.00. Both of these cases the attorney fee was paid by community service so neither defendant over paid not had to be reimbursed.

#4 Intended to enter code 233 but accidentally entered \$233.00 as an amount in code 113. This error was corrected before Mr. Stanley finished his audit. The defendant had not made their first payment at this time.

In these four management points I do not feel these were repeat of prior audits, yes we had a management point before on court costs but that was a completely different situation and concerning cost and fees.

The corrective action that has been implemented for these errors is to have two staff overlook the work that has been completed at the end of each week. Staffing size will make this matter more of a challenge.

Trust Fund Report was filed before Mr. Stanley finished our audit and also scanned to the Trust Fund Order Book

Record Trust Funds, Interest of \$10.52 has been posted on the two trust fund accounts.

The reason for this management point was, these two accounts were certificates of deposit (CD's) renewing and the interest amounts were not listed on the renewal. We were waiting on the interest amount to come before we posted these amounts.

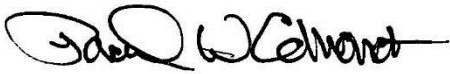
The have a spread sheet that will take care of the issue in the future, showing us any account that interest has not been properly recorded

I have a great staff that works hard each and every day; we are small in numbers, three states and one county, which keeps us very busy. We are all cross trained to cover when

someone is out. I am always sending my staff for training by the Judicial Services and the three state employees have been taking classes through Michigan State University and will be completed in the spring of 2019. I have completed the class for the Clerks Career Development through the Nation Center for State Courts last year and was waiting for this audit to be completed to submit all the requirements to ask for the salary increase for myself and my staff.

I am asking that these audit points that were classified as repeats, to be reclassified as none repeats due to the different nature of these audit points. Also as repeats my staff will not be eligible for the increase in salary and they deserve an increase so very much, two of the three staff are single parents with dependent's. I ask that you please reclassify these audit points for my staff.

Thank you,

A handwritten signature in black ink, appearing to read "Richard W. Edwards", with a stylized, cursive script.

Richard W. Edwards