



SARONA S. IRVIN  
CLERK OF THE CIRCUIT COURT  
OF THE  
COUNTY OF SHENANDOAH

FOR THE PERIOD  
OCTOBER 1, 2015 THROUGH DECEMBER 31, 2016

Auditor of Public Accounts  
Martha S. Mavredes, CPA  
[www.apa.virginia.gov](http://www.apa.virginia.gov)  
(804) 225-3350



## 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)**

The Clerk and her staff did not properly bill and collect court costs. In 16 of 25 cases tested, the defendants were overcharged a total of \$640 in court costs.

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.

### **Bill Locality for Attorney Fees (New)**

The Clerk does not have procedures for billing the locality for court-appointed attorney and public defender fees. When a public defender or court appointed attorney represents a defendant charged with a local offense, the Clerk is required to bill the locality for reimbursement to the Commonwealth.

The Clerk should establish appropriate procedures to ensure that the locality is billed, when applicable, for public defender and court appointed attorney fees.

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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

April 18, 2017

The Honorable Sarona Irvin  
Clerk of the Circuit Court  
County of Shenandoah

Dr. Conrad A. Helsley, Board Chairman  
County of Shenandoah

Audit Period: October 1, 2015 to December 31, 2016  
Court System: County of Shenandoah

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.

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 Clifford Lynwood Athey Jr., Chief Judge  
Mary T. Price, 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



## SHENANDOAH COUNTY CIRCUIT COURT

112 South Main Street, P.O. Box 406  
Woodstock, VA 22664  
Phone (540) 459-6150 • Fax (540) 459-6155

**SARONA S. IRVIN, CLERK**

### DEPUTY CLERKS

Cynthia D. Kibler  
Karla S. Ortts  
Daphne E. Bright  
Diana J. Breeden  
Andrea L. Harris  
Jan R. Davidson  
Deirdre L. Dillon  
Elise G. Sager  
Hayley L. Jackson

May 9, 2017

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

RE: Shenandoah County Circuit Court  
Audit period 9/15/2015 through 12/31/2016

Ms. Mavredes:

I have received on this date the DRAFT version of our court's audit wherein two (2) Comments to Management are noted. I am promptly responding and supplying my explanation and corrective action plan as to each comment as well as respectfully asking for reconsideration to remove both comments from said audit report.

### **Properly Bill and Collect Court Costs (Repeat)**

As to the sixteen criminal cases overcharged by the auditor's review and opinion of the \$40 transcript fees, I have given credit to fifteen of the cases cited and previously provided proof of credit by supplying the auditor copies of the Amended Judgments reflecting said correction for each of the cases. One case had been paid in full, therefore I could not credit that account.

As for why the accounts were assessed this amount, I supplied the explanation provided to Bonnie Patterson, APA auditor, who performed our last audit as well as the court order entered by the Chief Judge of our Circuit in July 2008. By this explanation, Denise B. Estep, the prior Clerk, had always assessed this fee per instruction of the court and I, in turn was taught to do the same. The recommendation after that explanation was to check with OES and I am not clear if the prior Clerk did that or not. I know that my transition as Clerk happened shortly after that audit and I have been so very busy trying to train and cross-train staff as well as keep all the work caught up, that I continued on in the manner I was trained. After the auditor spoke with me regarding this matter during this audit, I reached out to the Office of the Executive Secretary (OES) as well as my fellow Clerk's across the Commonwealth and it does appear that most do not assess such fee unless ordered on an individual basis. In the Code of Virginia §17.1-275.5(A)(2) provides for an add-on trial transcript costs and §19.2-166 empowers the judge of a court of record to appoint someone to transcribe felony court proceedings. Therefore the justification previously given by the last Clerk during the audit made sense to me and with no further reprimand in the final audit, I assumed we were to continue on. It is now clear to me that we should no longer assess the \$40 transcript fee and as of April 1, 2017 our office ceased assessing such fee.

As such, I respectfully request reconsideration before including this management comment as a finding in the final audit as I was performing a previously authorized Court practice by direction of the Judge and following statute §17.1-275.5. Further, I will not continue this assessment in the future.

**Bill Locality for Attorney Fees (New)**

I do acknowledge that when I took office as Clerk of the Shenandoah County Circuit Court in January 2016, billing the localities for court appointed counsel or public defender representation in local cases was on my list of things to implement. I contacted the Supreme Court Circuit Team to inquire if there were any forms or guidance and they reported back that there were no forms. At that point I intended on creating my own invoice of sorts in our Quick Books software program. However, with the extensive hours I had been working due to our workload, staff to train and being understaffed any way I only got this procedure in place shortly before the auditor arrived to perform the annual audit. My accounting technician is now better educated on the procedure and my staff will be watching for cases that need this special attention and billing. Fortunately, the Circuit Court does not get many cases that require this step as they are more prevalent in the lower courts and usually only get to Circuit Court through the lower court appeals. Nevertheless, we will be more diligent to detect and promptly bill the applicable localities when appointed counsel has been made for a locality based charge.

The management point cites: "The Clerk should establish appropriate procedures to ensure that the locality is billed, when applicable, for public defender and court appointed attorney fees." However, the procedure was implemented prior to the audit occurring. Therefore, I also respectfully ask that the APA consider removing this finding as well.

My staff and I have worked very hard this past year and I am very proud of our accomplishments in many other areas that had findings in prior audits and I am hopeful that those great strides will also be grounds to justify this audit as clean with no management points noted.

It was our pleasure working with the member of your staff during the audit. If you should have any questions, please do not hesitate to contact me at my direct phone number of (540) 459-6153 or via e-mail: [sirvin@courts.state.va.us](mailto:sirvin@courts.state.va.us)

Sincerely,



Sarona S. Irvin, Clerk