



EUGENE C. WINGFIELD
CLERK OF THE CIRCUIT COURT
FOR THE
CITY OF LYNCHBURG

FOR THE PERIOD
APRIL 1, 2017 THROUGH SEPTEMBER 30, 2018

Auditor of Public Accounts
Martha S. Mavredes, CPA
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(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: No

The Clerk and his staff did not properly bill and collect court costs. In 37 cases tested, we noted the following errors.

- In three cases, the defendants were not billed a total of \$576 in court costs.
- In one local appealed case, the Clerk did not bill the locality \$120 for public defender fees and miscoded these same fees as state rather than local.
- In one case, the state portion of the DNA fee was incorrectly entered as \$15 rather than \$38 and the local portion was incorrectly entered as \$38 rather than \$15.

The Clerk and his staff should correct the specific cases noted above and institute a more diligent 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 the Code of Virginia.

Retain Voided Receipts

Repeat: No

In two of six voided receipts tested, the Clerk did not retain all copies of the voided receipts. Voided transactions pose an increased risk for fraudulent activity and, as such, must be monitored and controlled closely. The Clerk should retain all copies of voided receipts as required by the financial system user's guide.

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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

November 2, 2018

The Honorable Eugene C. Wingfield
Clerk of the Circuit Court
City of Lynchburg

Treney Tweedy, Mayor
City of Lynchburg

Audit Period: April 1, 2017 through September 30, 2018
Court System: City of Lynchburg

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 Clerk and his staff during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM:clj

cc: The Honorable F. Patrick Yeatts, Chief Judge
Bonnie Svrcek, City Manager
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



EUGENE C. WINGFIELD, CLERK

CLERK'S OFFICE

LYNCHBURG CIRCUIT COURT

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Facsimile 434-847-1864
www.lynchburgva.gov/circuit-court

F. PATRICK YEATTS, JUDGE
R. EDWIN BURNETTE, JR., JUDGE

November 8, 2018

Mrs. Martha Mavredes
Auditor of Public Accounts
Commonwealth of Virginia
101 North 14th Street, 8th Floor
Richmond, VA 23219

Audit period- April 1, 2017 – September 30, 2018

Mrs. Mavredes;

I am in receipt of your letter addressing this offices recent audit conducted during October 2018 by State Auditor Randall Johnson. First, I would like to commend Randy on his professionalism and courtesy to this office and its staff.

I have reviewed the findings from this audit and all findings have been addressed within the office and addressed as a training issue. The two findings related to the missing second (2) copies of the original receipts came as a result of these receipts having been mailed out in self-addressed stamped envelopes supplied by the customer. Once the voids were detected we were unable to recover the original receipt and replaced with a copy to go along with the number one (1) original receipt. This has been addressed as to why it is important to recover. Clearly no criminal or other intent was implied by any staff member of this office and no missing funds are involved in this incident.

The second category of findings involved the billing and collecting of court costs. A) In three cases, it was found where defendants were not billed a total of \$576.00 in costs. This was clearly an error on the part of our staff and these costs have been applied to the defendant's outstanding costs in this office after they were discovered. B) In one case, the public defender fee was not billed \$120.00, again an error on our part; however we find that we have to monitor this closely due to some members of the public defender's office will not turn in their timesheets in a timely manner. I believe there needs to be a better mechanism in place to capture these fees and not place an additional burden on the Clerk's Office. This fee has been corrected and collected from the locality. C) In one case, the state portion of the DNA fee was incorrectly entered as \$15.00 rather than \$38.00 and the local portion as \$38.00 rather than \$15.00. I am unable to correct this issue since the defendant has paid his costs in full.

Overall as the Clerk, I am very happy with the audit. This office has an outstanding staff who work very hard to stay ahead of the ever increasing case load and tasks required by code and policy.

Sincerely,

Eugene C. Wingfield
Clerk