



LYNN DUNLEVY
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF MIDDLESEX

FOR THE PERIOD
JANUARY 1, 2018 THROUGH SEPTEMBER 30, 2019

Auditor of Public Accounts
Martha S. Mavredes, CPA
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.

Maintain Attorney Payment Documentation

Repeat: Yes (first issued in fiscal year 2017)

The Clerk did not maintain proper supporting documentation for attorney payments. Court appointed attorneys may request additional payment in excess of the statutory cap by submitting detailed waiver applications for approval by the Chief and Presiding Judges. In three of ten attorney invoices tested, the Clerk did not retain the applicable waivers with the list of allowances as required.

The Clerk should retain the waivers along with the appropriate invoices as required by Court Appointed Counsel Procedures and Guidelines Manual.

Properly Bill and Collect Court Costs

Repeat: No

The Clerk and her staff did not properly bill and collect court costs. In 30 cases tested, we noted the following errors.

- In five cases, court-appointed attorney fees and expenses were assessed incorrectly, resulting in defendants being overcharged \$1,281 and a loss to the Commonwealth of \$1,269.
- In one case, costs of \$120 certified from lower court were not assessed to the defendant.
- In two cases, the jail admission fee was not charged, resulting in a loss of \$50 to the locality.

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 the Code of Virginia.

-TABLE OF CONTENTS-

Pages

COMMENTS TO MANAGEMENT

AUDIT LETTER

1-2

CLERK'S RESPONSE AND CORRECTIVE ACTION PLAN

3



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

November 25, 2019

The Honorable Lynn Dunlevy
Clerk of the Circuit Court
County of Middlesex

Mark E. "Chip" Holt III, Board Chairman
County of Middlesex

Audit Period: January 1, 2018 through September 30, 2019
Court System: County of Middlesex

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 finding reported in the prior year that is not repeated in this letter.

We discussed these comments with the Clerk and we acknowledge the cooperation extended to us by the Clerk and her staff during this engagement.

Martha S. Mavredes
AUDITOR OF PUBLIC ACCOUNTS

MSM:vks

cc: The Honorable Benjamin Elliott Bondurant, Chief Judge
Matt Walker, County Administrator
Robyn M. de Socio, Executive Secretary
Compensation Board
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia

JEFFREY W. SHAW, JUDGE

LYNN L. DUNLEVY, CLERK



RACHEL K. HARTENBACH, DEPUTY
BRITTANY N. NORWOOD, DEPUTY
BRITTANY D. DUKE, DEPUTY
PHONE: 804-758-5317
FAX: 804-758-8637

County of Middlesex Circuit Court

P.O. BOX 158
SALUDA, VIRGINIA, 23149

December 5, 2019

Ms. Martha Mavredes
Auditor of Public Accounts
P. O. Box 1295
Richmond, VA 23175

Re: Audit of Clerk's Office

Dear Ms. Mavredes:

This letter is in response to our audit, comments to management.

We have corrected the current errors and will make sure the waivers are in the court file . We will review and make sure court costs are assessed properly.

Sincerely yours,

Lynn L. Dunlevy
Clerk

LLD

DEC 9 2019 AM 9:58