



SAMUEL H. COOPER, JR.
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF ACCOMACK

REPORT ON AUDIT
FOR THE PERIOD
JULY 1, 2014 THROUGH DECEMBER 31, 2015

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.

Reconcile Bank Account (Repeat)

The Clerk did not reconcile his bank account for the entire audit period of July 2014 through December 2015. Timely and complete reconciliations are an essential internal control. Allowing reconciling items to go unresolved can lead to errors and irregularities going undetected and can increase the risk of loss of funds.

The Clerk should perform monthly bank reconciliations upon receiving the bank statements as required by the Financial Management System User's Guide.

Establish Receivable Accounts (Repeat)

The Clerk and his staff do not properly use available system reports to ensure all needed receivable accounts are established. The Commonwealth recovers the costs of prosecution when defendants pay the costs assessed by the Clerk. Upon conviction, the Clerk establishes a receivable account for the defendant. Using the system-provided *Concluded Cases without Receivables Report* ensures the Clerk has established all appropriate accounts. The Clerk should implement procedures to ensure these reports are used efficiently on a monthly basis.

Properly Bill and Collect Court Costs (Repeat)

The Clerk and his staff did not properly bill and collect court costs, resulting in a loss of revenue to the Commonwealth. In nine of 18 cases tested, we noted the following errors.

- In six cases, the Clerk did not record judgments for unpaid court costs.
- In two cases, the Clerk did not bill the defendants for court-appointed attorney fees totaling \$520.
- In four cases, the Clerk incorrectly charged the DNA fee, resulting in a loss to the Commonwealth of \$102.
- In one case, the Clerk charged attorney fees incorrectly, resulting in the defendant overpaying by \$90.

The Clerk should correct these specific cases noted above. Further, the Clerk should work with his staff to ensure they understand the billing and collecting requirements and, if necessary, request additional training from the Office of the Executive Secretary of the Supreme Court of Virginia.

Monitor and Disburse Restitution (New)

The Clerk did not properly monitor and disburse restitution, especially in cases in which the recipients' whereabouts are unknown. The Clerk should monitor and disburse restitution on an ongoing basis. If the funds remain unclaimed, the Clerk should remit the funds to the Criminal Injuries Compensation Fund as required by the Code of Virginia.

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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

May 20, 2016

The Honorable Samuel H. Cooper Jr.
Clerk of the Circuit Court
County of Accomack

Ron S. Wolff, Board Chairman
County of Accomack

Audit Period: July 1, 2014 through December 31, 2015
Court System: County of Accomack

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.

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 William R. O'Brien, Chief Judge
Steven B. Miner, 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

Commonwealth of Virginia

Samuel H. Cooper, Jr.
Clerk



Caretta J. Duncan
Teresa D. Handy
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Donna F. Belote
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Deputies

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May 10, 2016

Martha Mavredes
Auditor of Public Accounts
PO Box 1295
Richmond, VA 23218

Dear Ms. Mavredes:

The following is in response to our most recent audit:

Reconcile Bank Account

Over the past year and a half, I have had an employee that has been undergoing chemotherapy and other treatments related to an ongoing medical issue. Consequently, it has been my responsibility to assume her duties in that division of the court. I have developed a schedule to correct all accounting issues with a completion date of June 30, 2016.

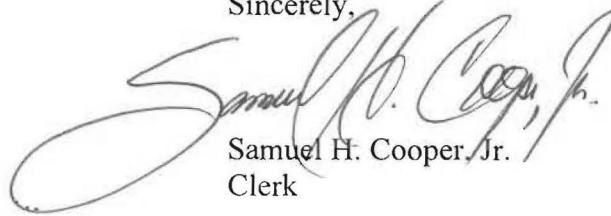
Properly Bill and Collect Costs

- The issues have been corrected in the noted cases, where applicable.
- In the one case noted about the Clerk incorrectly charging the felony drug fee, resulting in a loss to the Commonwealth of \$300, it should be noted that there were only two Certificates of Analysis filed in that case and the drug fee was not assessed against the counts of a child being present while manufacturing methamphetamine.
- In the one case noted that the Clerk incorrectly charged the court-ordered fine, resulting in a loss to the Commonwealth of \$500.00, it should be noted that \$500 of the fine was to be suspended pending defendant completing VASAP, which he completed on 11/6/2015.

- I have discussed and reviewed these issues with my criminal clerk and every effort will be made to timely review and enter all costs, fines, and attorney fees accordingly.

Thank your attention to these issues and please contact me with any concerns.

Sincerely,

A handwritten signature in cursive script, appearing to read "Samuel H. Cooper, Jr.", written in black ink. The signature is fluid and stylized, with a large initial 'S' and a prominent 'C'.

Samuel H. Cooper, Jr.
Clerk