



MICHELLE M. TROUT  
CLERK OF THE CIRCUIT COURT  
FOR THE  
COUNTY OF ROCKBRIDGE

FOR THE PERIOD  
APRIL 1, 2018 THROUGH DECEMBER 31, 2019

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 Fines and Costs**

Repeat: Yes (first issued in fiscal year 2018)

The Clerk and her staff did not properly bill and collect court fines and costs. In 39 cases tested, we noted the following errors.

- In eight cases, defendants were not charged court costs of \$5,093.
- In three cases, defendants were overcharged a total of \$1,896 in court costs.
- For six local cases, fines and costs of \$948 were miscoded as Commonwealth.
- The Clerk did not bill the locality \$474 in public defender fees for three local cases.

The Clerk and her 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 fines and costs in accordance with the Code of Virginia.

### **Properly Monitor and Disburse Liabilities**

Repeat: No

The Clerk does not properly monitor and disburse court liabilities, resulting in the Clerk holding \$2,317 in funds that should have been disbursed. The Clerk should disburse the amounts noted and should monitor and disburse liabilities on a monthly basis as recommended by the accounting 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

March 9, 2020

The Honorable Michelle M. Trout  
Clerk of the Circuit Court  
County of Rockbridge

Daniel E. Lyons, Board Chairman  
County of Rockbridge

Audit Period: April 1, 2018 through December 31, 2019  
Court System: County of Rockbridge

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 her staff during this engagement.

Martha S. Mavredes  
AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: The Honorable W. Chapman Goodwin, Chief Judge  
Spencer H. Suter, 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

## ROCKBRIDGE COUNTY CIRCUIT COURT

CLERK  
MICHELLE M. TROUT  
  
CHIEF DEPUTY CLERK  
BRENDA M. ANDERSON



DEPUTY CLERKS  
TRACEY T. SMITH  
VICKIE L. ARGENBRIGHT  
JANELLE R. VESS  
KATIE C. TARRIS  
BRIDGET H. RAMSEY

CLERK'S OFFICE  
ROCKBRIDGE COUNTY COURTHOUSE  
20 SOUTH RANDOLPH STREET, SUITE 101  
LEXINGTON, VIRGINIA 24450  
(540) 463-2232  
[www.courts.state.va.us/courts/circuit/Rockbridge](http://www.courts.state.va.us/courts/circuit/Rockbridge)

March 20, 2020

Martha Mavredes, Auditor of Public Accounts  
101 North 14<sup>th</sup> Street  
8<sup>th</sup> Floor  
Richmond, VA 23219

Re: Corrective Action Plan

Dear Ms. Mavredes:

Regarding the recent audit report for this office, the following is my written corrective action plan to the Comments To Management portion of said report.

The findings for Properly Bill and Collect Court Fines and Costs have been corrected and no funds were lost. The locality has also been billed for the appropriate public defender fees. This office will be more diligent in catching and preventing such errors by requesting and reviewing the monthly *CR42 - Appointed/Public Defender Report*. This report separates state and local cases to make them easier to identify and will help prevent miscoding errors as well as alerting us to bill our locality when appropriate. We will also continue our education on calculating court costs to comply with the Code of Virginia.

The findings for Properly Monitor and Disburse Liabilities have been corrected. This office will closely monitor the monthly *BR08 -Liabilities Index Report* and disburse when appropriate.

Please feel free to contact me should you have any questions.

Sincerely,

A handwritten signature in cursive script that reads "Michelle M. Trout".

Michelle M. Trout, Clerk