



SHARON P. OLIVER
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF CRAIG

FOR THE PERIOD
JANUARY 1, 2020 THROUGH DECEMBER 31, 2020

Auditor of Public Accounts
Staci A. Henshaw, CPA

www.apa.virginia.gov

(804) 225-3350



COMMENTS TO MANAGEMENT

We noted the following matter involving internal control and its operation that has led or could lead to noncompliance with laws and regulations.

Properly Record Due Dates

Repeat: No

In four of eight cases tested (50%), the Clerk and her staff did not enter the correct payment due dates in the automated system. If defendants cannot pay their fines and court costs within 30 days of sentencing, § 19.2-354 of the Code of Virginia requires a court order or payment agreement indicating the payment due dates for fines and costs. Improperly entering payment due dates on individual accounts in the automated system hinders collection efforts and could result in a loss of revenue to both the Commonwealth and the locality. The Clerk should enter the correct payment due dates in the automated system based on the applicable court order or signed payment agreement.

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Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

March 25, 2021

The Honorable Sharon P. Oliver
Clerk of the Circuit Court
County of Craig

Jesse Spence, Board Chairman
County of Craig

Audit Period: January 1, 2020, through December 31, 2020
Court System: County of Craig

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 a matter involving internal control and its operation necessary to bring to management's attention. The matter is discussed in the section titled Comments to Management. Any response and written corrective action plan to remediate this matter provided by the Clerk is included as an enclosure to this report.

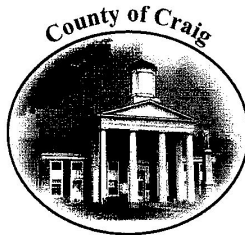
The Clerk has taken adequate corrective action with respect to the internal control finding reported in the prior year that is not repeated in this report.

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

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

SAH:vks

cc: The Honorable W. Chapman Goodwin, Chief Judge
Robert R. "Dan" Collins, County Administrator
Robyn M. de Socio, Executive Secretary
Compensation Board
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia



Sharon P. Oliver, Clerk
Kathy A. Martin, Deputy
Rita H. Stebar, Deputy

1851
Clerk

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May 13, 2021

Auditor of Public Accounts
Staci A. Henshaw

Ms. Henshaw,

I would like to respond to the audit that your office conducted for the period of January 1, 2020 through December 31, 2020.

The audit revealed that our office failed to enter the correct payment due dates in the automated system. The reason why the dates were not entered is we started a new process of someone doing our Court Orders and the first orders we received were 3 months after the Court date. We had previously put the Court costs and fines into the system. The orders had the dates the Court costs and fines had to be paid.

We are receiving our orders in a timely manner now and we are aware to look for the dates the Court costs and fines are to be paid.

I would like to thank Randy for the time he spent in our office to complete the audit, he is always very professional and a joy to work with.

Sincerely,

Sharon P. Oliver, Clerk
Craig County Circuit Court
cc:File