



TERESA J. BROWN  
CLERK OF THE CIRCUIT COURT  
OF THE  
COUNTY OF FRANKLIN

FOR THE PERIOD  
JULY 1, 2015 THROUGH MARCH 31, 2017

Auditor of Public Accounts  
Martha S. Mavredes, CPA  
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## COMMENTS TO MANAGEMENT

We noted the following matter 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**

The Clerk and her staff did not properly bill and collect court costs. In 22 cases tested, we noted the following errors.

- In three cases, the defendants were not billed \$400 in court costs.
- In two local appealed cases, the court-appointed attorney fees were miscoded as state rather than local. This resulted in the the Clerk incorrectly sending the court-appointed attorney bills, totaling \$316, to the Commonwealth for payment instead of the locality.
- In two cases, the defendants were over-charged a total of \$206 in court costs.

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 undected. In all cases, the Clerk should bill and collect court costs in accordance with 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

June 5, 2017

The Honorable Teresa J. Brown  
Clerk of the Circuit Court  
County of Franklin

Cline Brubaker, Board Chairman  
County of Franklin

Audit Period: July 1, 2015 through March 31, 2017  
Court System: County of Franklin

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 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 are not repeated in this letter.

We discussed this comment 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 Stacey W. Moreau, Chief Judge  
Brent Robertson, 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



TERESA J. BROWN, CLERK

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CLERK OF THE CIRCUIT COURT  
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CLYDE H. PERDUE, JR., JUDGE

June 14, 2017

Martha Mavredes  
Auditor of Public Accounts  
P O Box 1295  
Richmond, VA 23218-1295

Dear Ms. Mavredes:

In response to the audit report for the Circuit Court of Franklin County, I concur with the findings.

I have instructed my staff to take the time to double check the assessment of court costs, particularly when it is one of our three localities: Town of Rocky Mount, Town of Boones Mill, and Franklin County.

This office will continue to strive to collect and bill court costs in accordance with the Code of Virginia.

Respectfully submitted,

Teresa J. Brown, Clerk