

**ROBERT C. WRENN  
CLERK OF THE CIRCUIT COURT  
FOR THE  
COUNTY OF GREENSVILLE**

**REPORT ON AUDIT  
FOR THE PERIOD  
APRIL 1, 2009 THROUGH MARCH 31, 2010**



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# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

**Auditor of Public Accounts  
P.O. Box 1295  
Richmond, Virginia 23218**

July 19, 2010

The Honorable Robert C. Wrenn  
Clerk of the Circuit Court  
County of Greenville

Board of Supervisors  
County of Greenville

Audit Period: April 1, 2009 through March 31, 2010  
Court System: County of Greenville

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

WJK:clj

cc: The Honorable W. Allan Sharrett, Chief Judge  
K. David Whittington, 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

## 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.

### Improve Accounts Receivable Management

The Clerk is not properly entering fines and costs into the automated financial system and judgments into the Judgment Lien Docket timely as required by the Code of Virginia. Auditor tested 20 cases and found errors in 12 of these cases.

- In four cases, the Clerk entered court-appointed attorney fees totaling over \$2,500 without supporting documentation. The Clerk can only collect the amounts allowed by the judge from the defendant per Section 19.2-163 of the Code of Virginia.
- In four cases, the Clerk did not enter the tried in absence fee into the system when documented by the District Court as required by Section 19.2-336 of the Code of Virginia resulting in a loss of \$80 to the Commonwealth.
- In three cases, the Clerk did not enter the courthouse security fee and the jail admission fee as required by Section 17.1-275.5 of the Code of Virginia.
- In three cases, the Clerk entered, unpaid court costs into the Judgment Docket up to almost six months after sentencing. Section 8.01-446 of the Code of Virginia requires posting of judgments without delay.
- In two cases, the Clerk entered fines imposed for city violations as state fines resulting in a loss to the City of Emporia of \$155.

We recommend that the Clerk establish procedures to ensure all fees have proper supporting documentation. Additionally, we recommend the Clerk work with the Office of the Executive Secretary to receive training in determining court costs. Lastly, we recommend the Clerk and his staff implement procedures to ensure the prompt posting of unpaid court costs in the Judgment Docket.

### Properly Record Court Orders

As noted in previous audits, the Clerk does not record court orders in the order book as required by Sections 17.1-123 and 17.1-124 of the Code of Virginia. As a result, the order book does not contain references to all daily proceedings, orders, and judgments of the court. We noted that 15 of 20 cases tested, the court orders remained unprocessed into their electronic recording system for cases concluded up to one year ago. The Clerk should ensure staff properly records all court orders in the order book timely to ensure court proceedings are duly recorded and available for review.

### Properly Review Reports

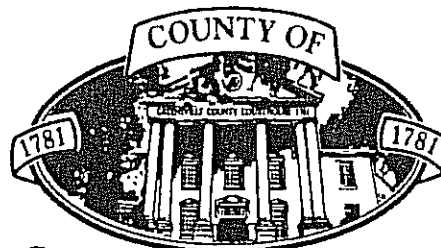
The Court automated system provides the Clerk several different reports to verify the completeness and accuracy of information in the system. For seven months of the 12 month period audited, the Clerk did not request and review the CMS 'Concluded Cases without FMS Receivables Report. These reports assist the Clerk in determining whether the Court has collected and recorded all

finer and costs and if not that the Clerk has properly established the defendant's cases as unpaid and therefore accounts receivable of the court. Because the Clerk and staff did not request and review the report, the auditors found incorrect disposition dates and the improperly recording court costs that went undetected for over one year.

These errors also result in an inaccurate representation of court statistics. The Clerk should review all essential reports to determine the proper recording of information in the system. The Clerk should immediately implement procedures to request and review all required reports on a consistent basis.

CIRCUIT COURT JUDGES:  
W. ALLAN SHARRETT  
EMPORIA, VIRGINIA

SAM CAMPBELL  
PRINCE GEORGE



GREENSVILLE  
• VIRGINIA •

*...Growing Towards New Horizons*

CIRCUIT COURT OF GREENSVILLE COUNTY

ROBERT C. WRENN  
CLERK

KAY J. CALLAHAN  
CHIEF DEPUTY

DEPUTIES:  
JO ANNE CONNER  
ALISON WRENN

July 13, 2010

Mr. Walter J. Kucharski  
Auditor of Public Accounts  
Commonwealth of Virginia  
P. O. Box 1295  
Richmond, Virginia 23218

In Re: Audit Period 4/1/09 through 3/31/10  
Greensville Circuit Court

Dear Mr. Kucharski:

We received a communication from Tracy Vaughan, Senior Specialist for your Department with comments concerning the above mentioned audit year.

In response to that letter we offer the following comments:

In regard to Court Appointed Attorney Fees without supporting documentation, we have installed a system for keeping those in a file under the attorney's name.

In regard to tried in absence fees we are having training by the Supreme Court and will have back-up procedure for a double check.

In regard to courthouse security fee and jail admission fee we will use the procedure as listed above.

In regard to unpaid costs on the docket up to six months after sentencing we are establishing a check and balance procedure that we believe will eliminate that.

In regard to fines imposed for city/county/state violations, we believe that the method listed above will eliminate those errors.

P.O. Box 631 337 S. Main St., Emporia, VA 23847-0631 Telephone 434/348-4215

We have instituted a system that will speed up the recording of court orders. We are using additional personnel to prepare these orders.

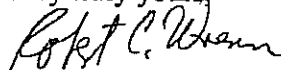
In regards to review of the CMS 's Concluded Cases without FMS receivables report, we have set up a tickler file system that will help us examine those on the first of each month.

We are making every effort to be more up to date with our records and to check them closer to prevent errors.

We are taking the suggestion to stop using ended numbers and we believe this will also eliminate errors.

We acknowledge with thanks the cooperation and suggestions of the Audit Team.

Very truly yours,

A handwritten signature in cursive script, appearing to read "Robert C. Wrenn".

Robert C. Wrenn, Clerk