



DIANE MUMFORD  
CLERK OF THE CIRCUIT COURT  
COUNTY OF LANCASTER

FOR THE PERIOD  
OCTOBER 1, 2017 THROUGH JUNE 30, 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 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 Fines and Costs**

**Repeat:** No

The Clerk did not properly bill and collect court fines and costs. In 20 cases tested, we noted the following errors.

- In five cases, defendants were overcharged a total of \$1,218 in court costs.
- In two cases, defendants were not charged for fines and costs totaling \$495.

The Clerk should correct the specific cases noted above and should establish a system of review to minimize the likelihood of billing errors going undetected. In all cases, the Clerk should bill and collect court costs in accordance with 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

September 23, 2019

The Honorable Diane Mumford  
Clerk of the Circuit Court  
County of Lancaster

Jason Bellows, Chairman  
County of Lancaster

Audit Period: October 1, 2017 through June 30, 2019  
Court System: County of Lancaster

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.

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

AUDITOR OF PUBLIC ACCOUNTS

MSM:vks

cc: The Honorable Charles S. Sharp, Chief Judge  
Don Gill, County Administrator  
Robyn M. de Socio, Executive Secretary  
Compensation Board  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia



COUNTY OF LANCASTER, VIRGINIA

DIANE H. MUMFORD

CLERK OF THE CIRCUIT COURT

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September 25, 2019

Martha Mavredes  
P.O. Box 1295  
Richmond, Va. 23218

In Re: 7/1/2017 – 6/30-2019 Audit for Lancaster County Virginia

Ms. Mavredes

In Response to your September 24, 2019 Comments to Management memorandum regarding the finding that this office did not, in some cases, properly assess fines and court costs. We have corrected the errors found upon audit and have searched the records for additional cases in which similar errors may have occurred and corrected any additional errors located. We will continue to have the staff whose primary responsibility it is to assess fines and court costs and enter them into the OES Financial Accounting System properly trained and I will institute a review policy on any new accounts being set up for fines and costs so that they are looked at by another set of eyes before judgments are docketed and notices are sent.

Sincerely,

Diane H. Mumford, Master Clerk / CCM  
Lancaster County Circuit Court