

**PATRICIA M. NORMAN
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF KING WILLIAM**

**REPORT ON AUDIT
FOR THE PERIOD
OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 2013**

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 Assess Criminal Court Fines and Costs

The Clerk does not properly assess criminal fines and court costs as required by the Code of Virginia. Specifically, out of 27 cases tested, we determined that seven had one or more errors.

- In one case, the Clerk did not charge the defendant for the cost of preparing transcripts and mental evaluations, resulting in a loss of revenue to the Commonwealth of \$1,117.
- In four cases, the Clerk assessed court-appointed attorney fees incorrectly, resulting in one defendant being overcharged by \$770 and three defendants being undercharged by a total of \$280.
- In one case, the Clerk miscoded attorney fees and fines, resulting in a loss of revenue to the Commonwealth of \$158 and a loss to the town of West Point of \$285.
- In one case, the Clerk assessed a \$100 fine that was not ordered by the judge.

The Clerk should correct these specific cases noted above. Further, the Clerk should work with her staff to ensure they understand applicable billing and collection requirements.

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Commonwealth of Virginia

Auditor of Public Accounts

Martha S. Mavredes, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

December 9, 2013

The Honorable Patricia M. Norman
Clerk of the Circuit Court
County of King William

Travis J. Moskalski, Board Chairman
County of King William

Audit Period: October 1, 2011 through September 30, 2013
Court System: County of King William

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 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 findings 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 Richard Y. AtLee, Jr., Chief Judge
Trenton L. Funkhouser, 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



KING WILLIAM COUNTY

CLERK'S OFFICE OF THE CIRCUIT COURT
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P. O. BOX 216
KING WILLIAM, VIRGINIA 23086

PATRICIA M. NORMAN, Clerk

PHONE 804-769-4936
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November 22, 2013

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

Attn: Martha Mavredes, Auditor of Public Accounts

Re: Audit Period: October 1, 2011 through September 30, 2013
County of King William

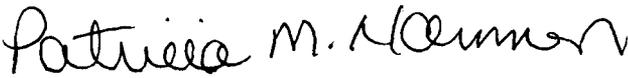
I have received your letter dated November 19, 2013 regarding the above-mentioned Audit Period for King William Circuit Court.

We do our best to properly record and collect criminal fines and court costs as required By the Code of Virginia. I have gone over all the cases that were mentioned and found that they were all corrected while the auditor was here in King William and no State monies were lost. All of the cases that were mentioned have not had a payment made on them at all. So the State of Virginia did not lose any funds.

In fact I took the time to add all checks that were written to the Treasurer of Virginia from 10-1-11 through 9-30-2013 and King William Circuit Court collected \$1,396,365.72 for the State. We also collected for the County of King William \$436,182.95 and collected funds of \$24,911.09 for the Town of West Point.

I will continue to have my staff attend training classes offer by Department of Judicial Services of the Supreme Court of Virginia.

Sincerely yours,

A handwritten signature in cursive script that reads "Patricia M. Norman". The signature is written in black ink and is positioned to the right of the typed name.

Patricia M. Norman, Clerk

The Honorable Richard Y. Atlee, Jr., Chief Judge
Travis J. Moskalski, Board of Chairman
Trenton L. Funkhouser, County Administrator
Robyn M. De Socio, Executive Secretary
 Compensation Board
Paul F. DeLosh, Director of Judicial Services
 Supreme Court of Virginia
Martin Watts, Court Analyst
Director, Admin and Public Records
 Department of Accounts