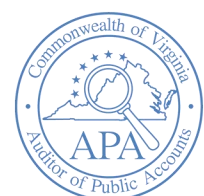




RAY S. CAMPBELL, JR.
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF CAROLINE

REPORT ON AUDIT
FOR THE PERIOD
APRIL 1, 2013 THROUGH DECEMBER 31, 2014

Auditor of Public Accounts
Martha S. Mavredes, 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 the loss of revenues, assets, or otherwise compromise the Clerk's fiscal accountability.

Bill Court-Appointed Attorney Fees

The Clerk did not bill defendants for court-appointed attorney fees arising from hearings in the district court. In nine of ten cases tested, the Clerk did not assess \$1,080 in court-appointed attorney costs, resulting in a potential loss to the Commonwealth. The errors resulted from a lack of training related to the assessment of court-appointed attorney fees on the part of the Deputy Clerks.

The Clerk should take immediate corrective action to ensure his staff is fully trained in the assessment of court fines and fees and should implement a monthly review to ensure these types of errors are immediately identified and corrected.

–TABLE OF CONTENTS–

	<u>Pages</u>
COMMENTS TO MANAGEMENT	
AUDIT LETTER	1-2
CLERK’S RESPONSE AND CORRECTIVE ACTION PLAN	3



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

July 14, 2015

The Honorable Ray S. Campbell
Clerk of the Circuit Court
County of Caroline

Calvin Taylor, Board Chairman
County of Caroline

Audit Period: April 1, 2013 to December 31, 2014
Court System: County of Caroline

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.

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 Joseph J. Ellis, Chief Judge
Charles Culley, 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

*Caroline Circuit Court
P.O. Box 309
Bowling Green, VA 22427
June 29, 2015*

Ms. Martha Maravedes
Auditor of Public Accounts
P.O. Box 1295
Richmond, VA 23218

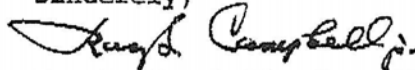
Dear Ms. Maravedes;

In response to your finding regarding certain practices or conditions which you consider require corrective action; I have initiated the following procedures:

- 1) My request to the Office of the Executive Secretary of the Supreme Court for additional training of all personnel entering criminal fines and costs. Supreme Court personnel are not available until July 13th, 2015, at which time an in person training session will occur in this office.
- 2) All office personnel who enter fines and costs were immediately instructed to diligently identify court appointed attorney fees as well as any other costs due and correctly enter assessed costs in FMS.
- 3) The bookkeeper in this office has monitored the assessment of fines and costs on a regular basis of no less than once per week, but more often on a basis of every day or two.
- 4) Reports of fines and costs due are now reviewed on a regular basis to determine the appropriate corrections to be made.
- 5) The clerk intends to monitor these areas on a continuing basis.

After a close examination of the records involved, this office could find only a small number of ended cases for which fines and costs had been improperly assessed. I will consult with Supreme Court personnel on July 13th to assess our options in regard to possible collection on those cases. It is therefore my conclusion that no appreciable amount of funds were lost by the Commonwealth.

Sincerely,



Ray S. Campbell, Jr., Clerk
(804) 633-1095
rcampbell@courts.state.va.us