



ANN S. MCREYNOLDS
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF RUSSELL

FOR THE PERIOD
OCTOBER 1, 2016 THROUGH MARCH 31, 2018

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.

Properly Bill and Collect Court Fines and Costs

Repeat: No

The Clerk did not properly bill and collect court fines and costs. In 25 cases tested, we noted the following errors.

- In two cases, defendants were not assessed fines and costs totaling \$525.
- In two cases, defendants were overcharged a total of \$421 in court costs.

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 the Code of Virginia.

–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

May 10, 2018

The Honorable Ann S. McReynolds
Clerk of the Circuit Court
County of Russell

Rebecca Dye, Board Chairman
County of Russell

Audit Period: October 1, 2016 through March 31, 2018
Court System: County of Russell

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:alh

cc: The Honorable Jack S. Hurley, Jr., Chief Judge
Lonzo Lester, 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

County of Russell

Michael L. Moore
Judge

Jack S. Hurley, Jr.
Judge

Patrick Johnson
Judge



Clerk's Office

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Ann S. McReynolds
Clerk

Deputies
Vickie Colley
Jennifer Kendrick
Sheila Ketron
Kathy Huff

May 14, 2018

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

Dear Ms. Mavredes:

With regard to the recent audit of our office Russell County Circuit Court, I would like to notify you of the actions we have taken.

With regard to the management points on properly bill and collect court fines and costs, this matter has now been resolved. The Deputy Clerk and the Clerk will now review to make sure all costs have been properly assessed. This way we now have two (2) people checking for court fines and costs.

If I can be of additional assistance to your office, please do not hesitate to contact me.

Sincerely,

Ann S. McReynolds
Ann S. McReynolds, Clerk