



GARY M. WILLIAMS  
CLERK OF THE CIRCUIT COURT  
FOR THE  
COUNTY OF SUSSEX

FOR THE PERIOD  
JANUARY 1, 2019 THROUGH SEPTEMBER 30, 2020

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: Yes, first issued in 2018

The Clerk and his staff did not properly bill and collect court fines and costs. In 21 cases tested, we noted the following errors.

- For two local cases, the Clerk miscoded attorney fees of \$354 in the financial system as Commonwealth instead of local and submitted the attorney fee invoices to the Commonwealth for payment instead of the locality.
- In two other cases, the Clerk miscoded fines and costs of \$1,793 in the financial system as local instead of Commonwealth.
- Defendants in two cases were not charged \$190 in court costs.

The Clerk and his staff 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.

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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

November 16, 2020

The Honorable Gary M. Williams  
Clerk of the Circuit Court  
County of Sussex

Susan B. Seward, Board Chairman  
County of Sussex

Audit Period: January 1, 2019 through September 30, 2020  
Court System: County of Sussex

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. This 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 Clerk and his staff during this engagement.

Martha S. Mavredes  
AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: The Honorable William Edward Tomko III, Chief Judge  
Richard Douglas, 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

CLERK'S OFFICE  
**Circuit Court of Sussex County**  
15088 COURTHOUSE ROAD  
P.O. Box 1337  
SUSSEX, VIRGINIA 23884  
(434) 246-1012

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SIXTH JUDICIAL CIRCUIT  
W. ALLAN SHARRETT, JUDGE  
W. EDWARD TOMKO, III, JUDGE



GARY M. WILLIAMS, CLERK  
CAROLYN P. MATTHEWS, DEPUTY CLERK  
SANDRA J. BLUNT, DEPUTY CLERK  
SAMUEL T. HADEN, DEPUTY CLERK

27 December 2020

Ms. Martha Mavredes  
Auditor of Public Accounts  
Commonwealth of Virginia  
101 North 14th Street  
8th Floor  
Richmond, Virginia 23219

IN RE: Audit of Financial Records, 2019-20

Dear Ms. Mavredes:

This is in response to the recent audit, in which there is a concern regarding the manner in which we have collected criminal costs, as well as our failure to disburse or escheat small collections on restitution payments we have been holding for more than a year.

As to the first matter, we have made the corrections where future payments, if any, would go the rightful recipient. The crux of the problems appears to be in the failure at the outset of determining if the plaintiff in the criminal case is either the Commonwealth or the County/Town. We have state laws being enforced by the local sheriff's department, sometimes on state warrants and sometimes not. Therefore, we will endeavor to correct this problem by focusing on the correct criminal plaintiff.

Our failure to address the disbursement of small amounts of restitution payments can only be improved upon by taking the time to determine the victim and drawing a check to vacate the account. If the victim cannot be found or does not cash the check, then, of course, the Division of Unclaimed Property will be the recipient of the funds. I will take the time to address this issue within the next year.

Sincerely,

Gary M. Williams  
Clerk of the Circuit Court