



HELEN V. BUTTS
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF CLARKE

FOR THE PERIOD
JANUARY 1, 2015 THROUGH DECEMBER 30, 2016

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

The Clerk and her staff did not properly bill and collect court costs. In 29 cases tested, we noted the following errors.

- In ten cases, the Clerk did not bill defendants for fines totaling \$2,000 and court appointed attorneys fees of \$1,660, resulting in a loss of revenue to the Commonwealth.
- In five cases, the Clerk erroneously billed defendants for court costs totaling \$282.

Although the Clerk has corrected the specific cases noted above, she should further 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

March 6, 2017

The Honorable Helen V. Butts
Clerk of the Circuit Court
County of Clarke

David Weiss, Chairman of the Board
County of Clarke

Audit Period: January 1, 2015 through December 30, 2016
Court System: County of Clarke

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 this comment with the Clerk and we acknowledge the cooperation extended to us by the court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM:clj

cc: The Honorable Clifford Lynwood Athey, Jr., Chief Judge
David L. Ash, 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

Clarke County Circuit Court

102 NORTH CHURCH STREET

P.O. BOX 189

BERRYVILLE, VIRGINIA 22611

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HELEN BUTTS, *Clerk*

DEPUTY CLERKS:

April F. Wilkerson

Carolyn L. DeHaven

March 24, 2017

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

Dear Ms. Mavredes:

I am responding as to Item 66, paragraph 1 of the 2004 Appropriations Act as to a corrective action plan this office will take to ensure proper billing and collection of court fines and costs.

We acknowledge the errors as indicated in our Audit, and they have all been corrected during said Audit. We plan in the future to more closely edit these billings and collections, and also we plan to revisit the cases after a few days to make sure they are correct. We are a small office but we always endeavor to comply with laws and regulations as set forth in the Code.

Thank you for your consideration.

Sincerely,



Helen Butts, Clerk

MAR 29 2017 10:10:13