

**ROY C. MAYO, III  
CLERK OF THE CIRCUIT COURT  
FOR THE  
COUNTY OF AMHERST**

**REPORT ON AUDIT  
FOR THE PERIOD  
APRIL 1, 2010 THROUGH DECEMBER 31, 2011**



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## COMMENTS TO MANAGEMENT

We noted the following matters 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 Remit Unclaimed Property

The Clerk is holding 11 law deposits totaling \$17,003 on cases ending from 1996 to 2003. Liability accounts record amounts the Clerk is holding to disburse to individuals, other agencies, or to pay fines and costs. We recommend the Clerk remit this unclaimed property to the State Treasurer as required by the Code of Virginia.

### Properly Manage Trust Funds

As noted in the prior year audit, the Clerk misclassified four law deposits totaling \$16,537 as trust funds on the court's automated accounting system and are part of the funds to escheat to the State Treasurer noted above. The Clerk should properly classify funds when receipting collections into the court's automated accounting system as required by the Circuit Financial Management System User's Guide.

### Properly Bill and Collect Court Costs

As noted in prior year audit, the Clerk and his staff did not properly bill and collect court-appointed attorney fees. In eight of 33 cases tested, the auditor noted the following errors.

- In four local cases, the Clerk incorrectly entered the court-appointed attorney fees as state rather than local in the court's automated accounting system, totaling \$885.
- In five local cases, the Clerk incorrectly billed the Commonwealth instead of the locality for court-appointed attorney fees, totaling \$788. The Clerk should bill the locality and reimburse the Commonwealth.
- In three cases, the Clerk over-charged the defendants for court-appointed attorney fees, totaling \$360.

The Clerk should correct these specific cases noted above. The Clerk should implement a process to review all court-appointed attorney fees entered in the accounting system after the trial to help prevent these types of errors from reoccurring. Further, the Clerk should bill and collect court-appointed attorney fees in accordance with the Code of Virginia.



# Commonwealth of Virginia

## Auditor of Public Accounts

Walter J. Kucharski  
Auditor of Public Accounts

P.O. Box 1295  
Richmond, Virginia 23218

April 23, 2012

The Honorable Roy C. Mayo, III  
Clerk of the Circuit Court  
County of Amherst

Frank Campbell, Board Chairman  
County of Amherst

Audit Period: April 1, 2010 through December 31, 2011  
Court System: County of Amherst

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 matters involving internal control and its operation necessary to bring to management's attention. These matters are discussed in the section titled Comments to Management. Any response and written corrective action plan to remediate these matters 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 court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:alh

cc: The Honorable John T. Cook, Chief Judge  
Clarence Monday, 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

