



TERESA T. CARROLL
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF ORANGE

FOR THE PERIOD
JANUARY 1, 2017 THROUGH DECEMBER 31, 2017

Auditor of Public Accounts
Martha S. Mavredes, CPA
www.apa.virginia.gov
(804) 225-3350



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 Bill and Collect Court Costs

Repeat: No

The Clerk did not properly bill and collect court costs. In 24 cases tested, we noted the following errors.

- In five cases, defendants were overcharged a total of \$6,595 in court costs.
- In five cases, defendants were not charged \$400 in 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 Code of Virginia.

Retain Supporting Documentation

Repeat: No

The Clerk is not maintaining all required supporting documentation for court appointed attorney payments, which the Office of the Executive Secretary of the Supreme Court has established should include an individual application per case, waivers, timesheets, allowances and signatures from the presiding Judge.

By not receiving and keeping all of the approved documentation, the Clerk increases the risk of improperly paying the attorneys. The Clerk should work with her staff to ensure the office maintains all the appropriate documentation.

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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

June 28, 2018

The Honorable Teresa T. Carroll
Clerk of the Circuit Court
County of Orange

James White, Board Chairman
County of Orange

Audit Period: January 1, 2017 through December 31, 2017
Court System: County of Orange

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 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 Clerk and her staff during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM:anu

cc: The Honorable Timothy K. Sanner, Chief Judge
R. Bryan David, 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

DALE B DURRER

RESIDENT JUDGE

TERESA T CARROLL

CIRCUIT COURT CLERK

TELEPHONES:

JUDGE: (540)672-2433

CLERK: (540)672-4030

LAND RECORDS (540)672-4030

COURT SERVICES (540)672-4030

RECORD ROOM: (540)672-0511

FAX: (540)672-2939

ORANGE COUNTY, VIRGINIA



CIRCUIT COURT

110 NORTH MADISON ROAD, SUITE 300
P.O. BOX 230, ORANGE, VA 22960

DONNA L SEARS, CHIEF DEPUTY

CRIMINAL/COURT SERVICES

LORI R MORRIS, DEPUTY CLERK

BOOKKEEPER/COURT SERVICES

DIXIE L BEASLEY, DEPUTY CLERK

COURT SERVICES-CIVIL/PROBATE

MELISSA G MORRIS, DEPUTY CLERK

COURT SERVICES-CIVIL/RECORDS MGMT

ANNA ZUMMO, DEPUTY CLERK

JURY MANAGEMENT

LESLIE B. McGOWAN, DEPUTY CLERK

LAND RECORDS/RECORDING

July 3, 2018

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

JUL 10 2018 PM 9:51

Dear Ms. Mavredes:

Please find enclosed my response and corrective action plan that my office has taken to correct the findings of the Auditor.

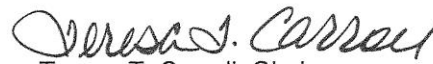
Properly Bill and Collect Court Costs

The Clerk has a responsibility to make sure the List of Allowances Forms are collected by the Attorney's and submitted to the Judge for authorization for payment. The Judge reviews the form to make sure that the calculations are correct then gives the form to the Clerk so that the defendant can be charged appropriately. The Clerk then signs off on the form to be submitted to the Supreme Court of Virginia for payment. The forms usually have the Attorney's fees that he or she is charging as well as the expenses. In the past year, we have had a few Attorneys' submit their List of Allowances with fees that are above the standard amount, which require the Chief Judge's approval. We were unaware that the defendant was not to be charged this amount. We **have corrected** the few List of Allowances that were brought to our attention by the Auditor.

We would like to suggest that a **class** be designed to provide us with the appropriate steps that are required to properly complete the List of Allowances that are submitted to the Supreme Court. See attached form.

Retain Supporting Documentation

The Clerk's responsibility is to maintain the List of Allowances form in the appropriate file. In some cases, a defendant may have multiple files therefore; the List of Allowances copy may have been in the file of which the defendant was convicted. The Clerk has addressed this with her staff to make sure **all documentation** is in the file.


Teresa T. Carroll, Clerk
Orange County Circuit Court