

JEFF SMALL
CLERK OF THE CIRCUIT COURT

FOR THE

CITY OF FREDERICKSBURG

REPORT ON AUDIT
FOR THE EIGHTEEN MONTHS ENDED DECEMBER 31, 2019



ROBINSON, FARMER, COX ASSOCIATES, PLLC
Certified Public Accountants

Report on Audit of the Clerk of the Circuit Court

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

We have audited the financial records and operations of the Clerk of the Circuit Court for the City of Fredericksburg, Virginia for the eighteen months ended December 31, 2019. 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.

We noted the following 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.

We are sending this letter in accordance with the Auditor of Public Accounts' Specifications for Audits of Counties, Cities and Towns, Section 6-15, *Reporting*.

Robinson, Farmer, Cox Associates
Richmond, Virginia
April 16, 2020

cc: Clerk of the Circuit Court, Jeff Small
Honorable Members of City Council, City of Fredericksburg, Virginia



Comments to Management

We noted the following matters involving internal control and its operations 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 did not properly bill and collect court fines and costs. Of the cases tested, we noted the following errors:

- In ten cases, defendants were overcharged costs totaling \$1,595
- In one case, defendant was undercharged \$158

All errors noted were corrected after notifying the Clerk. In all cases, the Clerk should bill and collect court costs in accordance with Code of Virginia.

City of Fredericksburg
Founded 1671

Fredericksburg Circuit Court
Office of the Clerk
701 Princess Anne Street, Suite 100
Fredericksburg, VA 22401
Phone: (540) 372-1066



Jeff Small
Clerk of Court

Kristen Perez
Chief Deputy Clerk

April 16, 2020


Robinson, Farmer, Cox Associates
401 Southlake Boulevard, Suite C-1
North Chesterfield, VA 23236

Re: City of Fredericksburg Clerk's Office Audit 2019

To Whom it May Concern;

This letter is in response to the Audit Report for the eighteen-month audit period that ended December 31, 2019. Corrective action was immediately taken, on all case errors which were brought to our attention. We will continue to follow the procedures, as best practice, that OES and the auditors recommend as well as continue to provide all the training to our staff that is made available.

Thank you,



Jeff Small
Clerk