



MARGARET WALKER  
THE CLERK OF THE CIRCUIT COURT  
FOR THE  
COUNTY OF GLOUCESTER

FOR THE PERIOD  
JANUARY 1, 2017 THROUGH MARCH 31, 2018

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-Appointed Attorney Fees**

Repeat: No

The Clerk and her staff did not properly bill and collect court-appointed attorney fees. In six of 37 cases tested, we noted the following errors.

- In two cases, the defendants were overcharged court-appointed attorney fees in the amount of \$1,284.
- In one case, the defendant was not charged for \$748 in court-appointed attorney fees, resulting in a loss to the Commonwealth.

The Clerk and her 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-appointed attorney fees 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

August 3, 2018

The Honorable Margaret Walker  
Clerk of the Circuit Court  
County of Gloucester

Christopher Hutson, Board Chairman  
County of Gloucester

Audit Period: January 1, 2017 through March 31, 2018  
Court System: County of Gloucester

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 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: clj

cc: The Honorable Jeffrey W. Shaw, Chief Judge  
J. Brent Fedors, 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

**COUNTY OF GLOUCESTER**  
**CLERK'S OFFICE – CIRCUIT COURT**  
Margaret Walker, Clerk  
7400 Justice Drive, Suite 327  
Gloucester Virginia 23061

Telephone: (804) 693-2502

Fax: (804) 693-2186

August 22, 2018

Martha Mavredes  
Auditor of Public Accounts  
101 North 14<sup>th</sup> Street, 8<sup>th</sup> Floor  
Richmond, VA 23219

Dear Ms. Mavredes:

Thank you for the draft copy of our recent audit report. Once again you assigned us an auditor who is very professional and knowledgeable of the many functions and services provided by the clerk's office.

I personally -- not just in my capacity of clerk -- take fully responsibility for any deficiencies noted. In December, 2016, I received critical injuries in a motor vehicle accident that resulted in my extended absence through May, 2017. Also, one of my deputy clerks was forced to resign in February, 2017, because of a terminal illness. In addition to completing their assigned tasks, my remaining deputy clerks quickly had to assume my responsibilities, as well as the duties of the recorder.

Of the six (6) cases brought to my attention, I offer the following:

- The list of allowances and a waiver of fees in three (3) of the cases could not be immediately retrieved. They were, however, located and provided to the auditor either later the same day of our exit interview or the following day. No errors were noted.
- In the two (2) cases where the defendants were overcharged court-appointed attorney fees, the defendants are incarcerated and have made no payment. An amended notice of fines and costs was immediately prepared and forwarded to each defendant during the ongoing audit.
- In the case where the defendant was undercharged court-appointed attorney fees, that defendant is also incarcerated and has made no payment. An amended notice of fines and costs was immediately prepared and forwarded to him during the ongoing audit.

Martha Mavredes  
Auditor of Public Accounts  
August 22, 2018  
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I personally enter dispositional data and assess fines, costs and restitutions as cases are being tried. Occasionally my criminal court deputy clerk will make those entries, and I will review them. Please note that the billing errors were made during my absence.

Since our audit, I have reviewed these procedures with my criminal court deputy clerk and with the chief deputy clerk who processes the list of allowances for payment. They have also been provided with a quick reference guide for use during my absence. We randomly selected other cases for an internal audit. No errors were detected.

I strive for excellence in the performance of my duties, as do my deputies. I have taken appropriate measures to correct the issue associated with our recent audit and to ensure proper internal control. To the best of my knowledge, this clerk's office is in compliance with state laws, regulations and policies.

Thank you for your recommendation and the service provided to this office.

Respectfully submitted,

A handwritten signature in black ink that reads "Margaret Walker". The signature is written in a cursive, flowing style.

Margaret Walker, Clerk