

November 1, 2001

The Honorable Gary M. Williams
Clerk of the Circuit Court
County of Sussex

Board of Supervisors
County of Sussex

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court of the County of Sussex for the period July 1, 2000 through June 30, 2001.

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. However, our audit was more limited than would be necessary to provide assurance on the internal controls or on overall compliance with applicable laws, regulations, and policies.

The results of our tests found the Court properly stated, in all material respects, the amounts recorded and reported in the financial management system; and no material weaknesses in the internal controls. However, we noted noncompliance with state laws, regulations, and policies that the Clerk needs to address as described below.

Reimburse Machine Recording Fund

As we previously reported, the Clerk improperly uses machine-recording fees for maintenance of a word processor, which he improperly purchased with the fees last year. Section 17.1-275 of the Code of Virginia allows courts that use electronic devices for recording testimony to assess a special machine-recording fee. The fees are limited to purchasing, repairing, replacing, or supplementing electronic recording devices. The statute does not allow clerks to purchase and maintain word processing equipment with machine-recording fees.

The Clerk is personally liable and, unless the County pays for the word processor and maintenance costs in accordance with Section 15.2-1656, he should reimburse the state machine recording fund \$1,282.64. After making the fund whole, the Clerk should send all excess machine-recording fees to the Commonwealth.

Properly Manage Accounts Receivable

As noted in the prior audit, the Clerk does not have proper procedures to establish, monitor, and collect accounts receivable. Specifically, we found the following conditions:

- The Clerk could not provide either a signed payment agreement or court order in 14 of 21 cases tested where the court altered the defendant's due date. The Code of Virginia Section 19.2-354 requires fines and costs to be payable immediately upon final disposition unless otherwise ordered by the court or evidenced by a written payment plan. The Clerk should require the defendant to sign a pay agreement so that they understand their obligation to the court and payment terms.
- The Clerk does not consistently enter unpaid fines and costs in the Judgment Lien Docket as required by the Code of Virginia Section 8.01-446. In four of 15 unpaid cases tested, the Clerk did not enter the judgments after disposition. To maximize collections, the Clerk should promptly record all unpaid fines and costs in the Judgment Lien Docket Book.
- The Clerk does not document support for updates and modifications made to defendant accounts. Failure to document changes to accounts in the Court's automated system can lead to errors and omissions going undetected.

Properly Assess and Record Court Fees and Costs

The Clerk does not assess and record fees and costs in criminal cases in accordance with the Code of Virginia. We found that the Clerk improperly assesses the time to pay management fee in addition to fixed fees for all payment agreements. Additionally, the Clerk does not properly assess the drug offender fee as set forth in Sections 17.1-275.5(8) and 17.1-275A(11a) of the Code of Virginia.

The Clerk needs to be more diligent in the proper assessment of fees and costs. Regardless of the size of his staff, the Clerk must assess fines and costs in accordance with the Code of Virginia. The Clerk should ensure he and his staff understand all fees and costs and keeps abreast of any changes that may occur in the fee structure to avoid improper assessment of fees to the defendants.

We discussed these comments with the Clerk on November 1, 2001 and we acknowledge the cooperation extended to us by the court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:aom

cc: The Honorable Robert G. O'Hara, Jr., Chief Judge
Mary E. Jones, County Administrator
Bruce Haynes, Executive Secretary
Compensation Board
Don Lucido, Director of Technical Assistance
Supreme Court of Virginia
Martin Watts, Court Analyst
Supreme Court of Virginia
Paul Delosh, Technical Assistance
Supreme Court of Virginia
Director, Admin and Public Records
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