

**BEVERLY R. ANDERSON
CLERK OF THE CIRCUIT COURT
OF THE
COUNTY OF LEE**

**REPORT ON AUDIT
FOR THE PERIOD
APRIL 1, 2009 THROUGH MARCH 31, 2010**



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Commonwealth of Virginia

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

Walter J. Kucharski, Auditor

July 30, 2010

The Honorable Beverly R. Anderson
Clerk of the Circuit Court
County of Lee

Board of Supervisors
County of Lee

Audit Period: April 1, 2009 through March 31, 2010
Court System: County of Lee

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 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 this comment 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 Tammy S. McElyea, Chief Judge
D. Dane Poe, 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

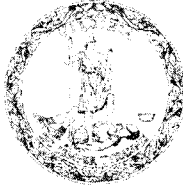
Thirtieth Judicial Court of Virginia

JUDGES:

Honorable John C. Kilgore
Honorable Tammy S. McElyea
Honorable Joseph R. Carico

RETIRED JUDGES:

Honorable William C. Fugate
Honorable Ford C. Quillen
Honorable J. Robert Stump
Honorable Birg E. Sargent



Beverly R. Anderson, Clerk
Phone: 276-346-7763
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DEPUTIES:
Rene Speck
Karen Jones
Mary Fortner
Sharon Kimberlin
Sandra G. Rivers

CLERK'S OFFICE OF THE CIRCUIT COURT

LEE COUNTY
P. O. BOX 326
JONESVILLE, VIRGINIA 24263

July 20, 2010

Walter J. Kucharski
Auditor of Public Accounts
PO Box 1295
Richmond, VA 23218-1295

IN RE: Corrective Action Plan

Dear Mr. Kucharski,

I wish to address my corrective action plan for the audit period of April 1, 2009 through March 31, 2010.

IN RE: Properly Bill Court Costs:

I personally checked approximately 20 additional cases and found one mistake which I have corrected. I have discussed the audit report with my deputy clerks and it's importance, which they understand. We have decided that all court cost will be double checked by myself or another deputy clerk before the judgment is entered, by doing so, we hope to eliminate any errors.

I wish to thank Auditors Louise and Brenda, they were very helpful, nice and professional throughout this Audit.

Should you have any questions or comments, please feel free to contact me.

Sincerely,

Beverly Anderson, Clerk
Lee County Circuit Court Clerk

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 Court Costs

The Clerk and her staff are not properly billing and collecting court appointed attorney fees, the courthouse security fee, the "Tried in Absence" fee and the jail admission fees as required by Sections 19.2-163, 53.1-120, 16.1-69.48:1 and 15.2-1613.1 of the Code of Virginia. The auditor tested 28 cases and noted the following errors in five of these cases.

- In four cases, the Clerk's staff did not bill the defendants for the following:
 - Court appointed attorney fees totaling \$796
 - Courthouse security fee totaling \$10
 - "Tried in Absence" fee totaling \$20
- In one case, the Clerk's staff over-charged a defendant for the jail admission fee totaling \$25.

We recommend the Clerk research all similar cases and make the appropriate corrections. Further, we recommend the Clerk and her staff bill and collect court costs in accordance with the Code of Virginia.