



TOMMY L. MOORE
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF BOTETOURT

FOR THE PERIOD
APRIL 1, 2018 THROUGH SEPTEMBER 30, 2019

Auditor of Public Accounts
Martha S. Mavredes, CPA
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COMMENTS TO MANAGEMENT

We noted the following matter involving internal control and its operation that has led or could lead to noncompliance with laws and regulations.

Properly Maintain Waivers

Repeat: No

For three of five attorney invoices, the Clerk and his staff did not maintain all required supporting documentation for court appointed attorney payments. Court appointed attorneys may request additional payments in excess of the statutory cap by submitting detailed waiver applications for approval by the Chief and Presiding Judges. Not maintaining all of the necessary documentation increases the risk of improper payments to attorneys.

The Clerk and his staff should maintain all approved waivers as required by the Court Appointed Counsel Procedures and Guidelines Manual.

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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

December 9, 2019

The Honorable Tommy L. Moore
Clerk of the Circuit Court
County of Botetourt

Billy W. Martin, Sr., Board Chairman
County of Botetourt

Audit Period: April 1, 2018 through September 30, 2019
Court System: County of Botetourt

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 this comment with the Clerk and we acknowledge the cooperation extended to us by the Clerk and his staff during this engagement.

Martha S. Mavredes
AUDITOR OF PUBLIC ACCOUNTS

MSM:vks

cc: The Honorable W. Chapman Goodwin, Chief Judge
Gary Larrowe, County Administrator
Robyn M. de Socio, Executive Secretary
Compensation Board
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia



TOMMY L. MOORE, Clerk

Office of Clerk of Circuit Court
County of Botetourt
Commonwealth of Virginia

DEC 12 2019 AM 9:35

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RESPONSE TO MANAGEMENT POINTS OF AUDITOR OF PUBLIC ACCOUNTS

I would like to submit the following comments in regard to the attached management points.

We in "Beautiful Botetourt" strive to be the best we can be and to serve our citizens, the County of Botetourt, the Circuit Court of Botetourt County, and the Commonwealth of Virginia, in a friendly, efficient and knowledgeable manner (we even answer the telephone). I believe we achieve those results and Randall Johnson has been most complimentary of this office and my Deputy Clerks. I thank him for the kind words and work on this audit.

Tommy L. Moore, Clerk

#1 Randall Johnson, December 9, 2019
POSSIBLE COMPLIANCE FINDING
Properly Maintain Waivers

Section 19.2-163 is the controlling statute regarding compensation of court appointed counsel including granting of waivers by the presiding Judge and “super” waivers by the Chief Judge. The statute does not mention the retention of the waiver sheets. This is only found in the procedures and guidelines suggested by the Supreme Court. The DC 40 which authorizes payments of court appointed counsel has to be signed by the presiding Judge in the case of a waiver or the Chief Judge in the case of the “super” waivers and these specifically set out the waivers which have been approved. All these with the necessary signatures were in the three case files. The DC 40 is a multi-part (5 copy) form whereas the waiver form is a single sheet. This single sheet was attached to the DC 40 which had the Judge(s) signature(s) and sent to the Supreme Court. The waiver form would be in the Supreme Court. Randy tested a large number of criminal cases and was very complimentary and said the criminal clerks were real good at assessing costs and inserting due dates and found no discrepancies at all in assessing costs. I feel we have complied with the statute and have instructed my Deputy Clerks to ensure we have a copy of the waiver form in the file as well as the DC 40 which were signed by the Judges with the waivers shown thereon. Since the DC 40 with the waiver amounts are signed by the Judge or Chief Judge, I do not believe this increases the risk of improper payments to attorneys.