



MARK W. SCARCE
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF PITTSYLVANIA

REPORT ON AUDIT
FOR THE PERIOD
APRIL 1, 2014 THROUGH MARCH 31, 2016

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 the loss of revenues, assets, or otherwise compromise the Clerk's fiscal accountability.

Properly Bill and Collect Court Costs

The former Clerk and his staff did not properly bill and collect court costs. In five of 33 cases tested, we noted the following errors:

- In two local cases, the Clerk incorrectly sent court-appointed attorney bills totaling \$338 to the Commonwealth for payment.
- In two cases, defendants were not billed for a total of \$190 in court costs.
- In one local case, the court-appointed attorney fee of \$115 was miscoded as state instead of local.

The current Clerk and his staff should correct the specific cases noted above and institute a more diligent system of review to minimize the likelihood of billing errors going undetected. In all cases, the Clerk should bill and collect court costs in accordance with the Code of Virginia.

–TABLE OF CONTENTS–

	<u>Pages</u>
COMMENTS TO MANAGEMENT	
AUDIT LETTER	1-2
CLERK’S RESPONSE AND CORRECTIVE ACTION PLAN	3



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

June 6, 2016

The Honorable Mark W. Scarce
Clerk of the Circuit Court
County of Pittsylvania

Jessie L. Barksdale, Board Chairman
County of Pittsylvania

Audit Period: April 1, 2014 through March 31, 2016
Court System: County of Pittsylvania

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court for this Court System 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

MSM:alh

cc: The Honorable Stacey W. Moreau, Chief Judge
Clarence Monday, 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



Clerk of Court
PITTSYLVANIA COUNTY CIRCUIT COURT
P.O. DRAWER 31
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MARK W. SCARCE
CHATHAM, VIRGINIA 24531
434-432-7894

STACEY W. MOREAU, JUDGE
CHATHAM, VIRGINIA 24531
434-432-7848

May 24, 2016

Ms. Martha S. Mavredes, CPA
Auditor of Public Accounts
P. O. Box 1295
Richmond, VA 23218

This office acknowledges and is in receipt of the Auditor of Public Accounts report dated May 20, 2016.

The Audit period was from April 1, 2014 to March 31, 2016.

The billing errors noted in the report between the locality and the state has been corrected.

Moving forward, in order to minimize the likelihood of errors the staff will be more diligent in the handling of fees and collections.

Yours truly,

Mark W. Scarce
Clerk of Pittsylvania Circuit Court