



SHERRI M. HAZLEWOOD  
CLERK OF THE CIRCUIT COURT  
FOR THE  
COUNTY OF PATRICK

FOR THE PERIOD  
APRIL 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 Costs**

Repeat: No

The Clerk and her staff did not properly bill and collect court costs. In 26 cases tested, we noted the following errors.

- In three cases, defendants were not charged court costs totaling \$1,495.
- In one case, the defendant was overcharged \$150 in court costs.
- In one case, the Clerk erroneously billed the Commonwealth instead of the locality for attorney fees of \$75.

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 costs 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

July 18, 2018

The Honorable Sherri M. Hazlewood  
Clerk of the Circuit Court  
County of Patrick

Lock Boyce, Board Chairman  
County of Patrick

Audit Period: April 1, 2017 through March 31, 2018  
Court System: County of Patrick

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. This 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 her staff during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: The Honorable David V. Williams, Chief Judge  
Thomas Rose, 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



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SHERRI M. HAZLEWOOD, CLERK

August 15, 2018

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

The effect of the audit of the Patrick County Circuit Court Clerk's Office has required that a corrective action plan be outlined regarding the management issues raised in connection with the assessment of fines and court costs. The following course of action is now being followed in processing fines and costs in criminal matters.

Further training of new employees has been implemented in order to assure that they have a clear understanding of billing and collecting court costs in accordance with the Code of Virginia. In addition, assessments are being reviewed by senior staff to ensure accuracy prior to entry into the Financial Management System. Also, a separate file will be maintained for any local court appointed cases to ensure that those are billed to the county and not to the state.

It is noteworthy to mention that these errors occurred during an extremely tumultuous time period for this office. In March of 2017, the largest drug eradication effort ever conducted in Patrick County resulted in 329 indictments (in addition to the regular indictments) being presented to the grand jury at the March Term of court. According to our caseload statistics, this resulted in an overall 75% workload increase for that time period. On April 1, 2017, the former clerk retired. Throughout the transition, duties had to be reallocated among office staff and best efforts were made to train the new hire as thoroughly, completely and accurately as possible.

I am confident that the passing of time, the assimilation of the drug cases into a more normal and consistent workload and the implementation of the above procedures have already resulted in a vast improvement in court costs being billed and collected with a much higher level of efficiency than was indicated by the audit of this particular time period. It is for this reason that I respectfully ask that these findings be addressed verbally and not as a written management point. Any considerations given in this respect are greatly appreciated.

Sincerely,

PATRICK COUNTY CIRCUIT COURT

*Sherri M. Hazlewood*  
Sherri M. Hazlewood, Clerk