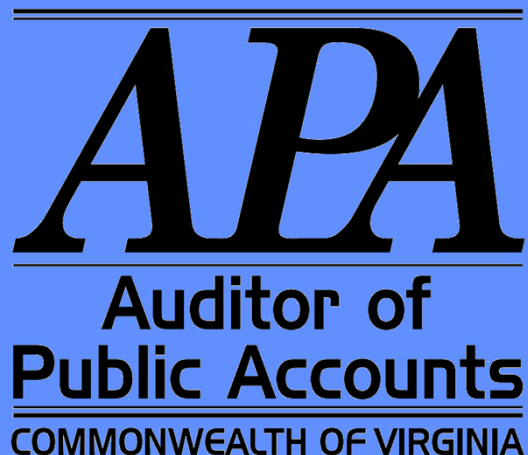


**LYNN S. MENDIBUR
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF YORK
AND THE
CITY OF POQUOSON**

**REPORT ON AUDIT
FOR THE PERIOD
APRIL 1, 2010 THROUGH JUNE 30, 2011**



–TABLE OF CONTENTS–

	<u>Pages</u>
AUDIT LETTER	1-2
COMMENTS TO MANAGEMENT	3
CLERK’S RESPONSE AND CORRECTIVE ACTION PLAN	4-5



Commonwealth of Virginia

Auditor of Public Accounts

Walter J. Kucharski
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

September 1, 2011

The Honorable Lynn S. Mendibur
Clerk of the Circuit Court
County of York and City of Poquoson

Board of Supervisors
County of York

City Council
City of Poquoson

Audit Period: April 1, 2010 through June 30, 2011
Court System: County of York and City of Poquoson

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 R. Bruce Long, Chief Judge
James O. McReynolds, York County Administrator
J. Randall Wheeler, Poquoson City Manager
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

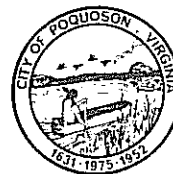
COMMENTS TO MANAGEMENT

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 Record and Collect Criminal Court Costs

The Clerk does not properly record and collect criminal court costs as required by the Code of Virginia. Specifically, we tested 36 cases, and determined 11 of these cases had one or more errors.

- In five cases, the Clerk incorrectly entered the court-appointed attorney fees as Commonwealth fees instead of local fees, resulting in an overpayment of revenue to the Commonwealth and a loss of revenue to the locality of \$790.
- In three cases, the Clerk did not seek reimbursement from the locality for the court-appointed attorney; instead the Commonwealth paid for the court-appointed attorney fees, resulting in a loss of revenue to the Commonwealth of \$474.
- In one case, the Clerk did not charge the defendant for the fine per the court order, resulting in a loss of revenue to the locality of \$100.
- In two cases, the clerk charged defendants the "jail admission fee" in error, resulting in an overpayment of revenue to the locality of \$50.
- In one case, the Clerk incorrectly entered the fine as a Commonwealth fee instead of a local fee, resulting in an overpayment of revenue to the Commonwealth and a loss of revenue to the locality of \$10.
- In one case, the Clerk charged the defendant twice for the "courthouse security fee," resulting in an overpayment to the locality of \$10.
- In one case, the Clerk charged the defendant for the "misdemeanor commonwealth attorney fee" even though the charge was a felony, resulting in a loss of revenue to the Commonwealth of \$7 and a loss of revenue to the locality of \$7.



Lynn S. Mendibur, Clerk
Circuit Court for the County of York
and
City of Poquoson

300 Ballard Street • P.O. Box 371 • Yorktown, Virginia 23690
(757) 890-3350 • Fax: (757) 890-3364

August 25, 2011

To: Walter J. Kucharski

From: Lynn S. Mendibur, Clerk of York County-Poquoson Circuit Court *LM*

RE: Response to Audit Points for York County-Poquoson Circuit Court

I am responding to the Audit Points made by the auditors:

1. In five cases the Clerk incorrectly entered the court-appointed attorney fees as Commonwealth fees instead of local fees, resulting in an overpayment of revenue to the Commonwealth and a loss of revenue to the locality of \$790.00
 - o I have implemented new procedures in reviewing the list of allowances. Now we are using a three person system to review for accuracy on all lists of allowances. The Clerk of Court now submits the time sheets as follows: The first review is made by my accounting technician, second review is made by my Deputy Clerk III and after her review the Clerk of Court reviews prior to submitting the List of Allowances to the Department of Accounts.
2. In three cases, the Clerk did not seek reimbursement from the locality for the court-appointed attorney; instead the Commonwealth paid for the court appointed attorney fees, resulting in a loss of revenue to the Commonwealth of \$474.00
 - o I am using the same procedures as listed above to review to the accuracy of payments to the Commonwealth of Virginia and the County of York. The lists of allowances are now reviewed by my Accounting Technician, the second review is made by my Deputy Clerk III, and after her review the Clerk of Court reviews the final submission for accuracy.
3. In one case, the Clerk did not charge the defendant for the fine per the court order, resulting in a loss of revenue to the locality of \$100.00

- I have implemented a new procedure in reviewing fines and court costs. My Senior Deputy Clerk is now reviewing the accuracy of the court costs that have been assessed. The Clerk of Court will have the final review.
4. In two cases, the clerk charged defendants the Jail admission fee in error, resulting in an overpayment of revenue to the locality of \$50.00.
 - I have implemented a new procedure in reviewing fines and court costs. My Senior Deputy Clerk is now reviewing the accuracy of the court costs that have been assessed. The Clerk of Court will have the final review.
 5. In one case, the Clerk incorrectly entered the fine as a Commonwealth fee instead of a local fee, resulting in an overpayment of revenue to the Commonwealth and a loss of revenue to the locality of \$10.00.
 - I have implemented the same procedures as listed above. My Senior Deputy Clerk is now reviewing the accuracy of the court costs that have been assessed, and the Clerk will have the final review.
 6. In one case, the Clerk charged the defendant twice for the “courthouse security fee”, resulting in an overpayment to the locality of \$10.00.
 - I have implemented the same procedures as listed above. My Senior Deputy Clerk is now reviewing the accuracy of the court costs that have been assessed, and the Clerk of Court will have the final review.
 7. In one case, the Clerk charged the defendant for the ‘misdemeanor commonwealth attorney fee’ even though the charge was a felony, resulting in a loss of revenue to the Commonwealth of \$7 and a loss of revenue to the locality of \$7.
 - I have implemented the same procedures as listed above. My Senior Deputy Clerk is now reviewing the accuracy of the Court costs that have been assessed, and the Clerk of Court will have final review.

CC: The Hon. R. Bruce Long, Chief Judge
 The Hon. Richard Y. AtLee, Jr., Judge
 The Hon. Thomas B. Hoover, Judge
 York County Board of Supervisors
 James M. McReynolds, County Administrator
 G. Paul Nardo, Chief Policy & Communications Advisor to the Speaker
 Robin M. de Socio, Executive Secretary Compensation Board
 Paul F. Delosh, Director of Judicial Services
 Martin Watts, Court Analyst, Supreme Court of Virginia