

**LINDA BOOTH  
CLERK OF THE CIRCUIT COURT  
FOR THE  
COUNTY OF NORTHUMBERLAND**

**REPORT ON AUDIT  
FOR THE PERIOD  
JANUARY 1, 2010 THROUGH MARCH 31, 2011**



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# Commonwealth of Virginia

## *Auditor of Public Accounts*

Walter J. Kucharski  
Auditor of Public Accounts

P.O. Box 1295  
Richmond, Virginia 23218

July 22, 2011

The Honorable Linda Booth  
Clerk of the Circuit Court  
County of Northumberland

Board of Supervisors  
County of Northumberland

Audit Period: January 1, 2010 through March 31, 2011  
Court System: County of Northumberland

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 matters involving internal control and its operation necessary to bring to management's attention. These matters are discussed in the section titled Comments to Management. Any response and written corrective action plan to remediate these matters provided by the Clerk are included as an enclosure to this report.

The Clerk has taken adequate corrective action with respect to the internal control finding(s) reported in the prior year that are not repeated in this letter.

We discussed these comments with the Clerk and we acknowledge the cooperation extended to us by the court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK: clj

cc: The Honorable Gordon Willis, Chief Judge  
Kenneth D. Eades, 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

## COMMENTS TO MANAGEMENT

We noted the following matters 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.

### Background

The Clerk assumed office on January 1, 2007, and this audit is the third full review since that date. Prior audits noted issues with trust fund management, daily collections, accounts receivable, and liabilities. The Clerk has corrected the issues dealing with daily collections, but needs to resolve the following.

### Properly Disburse Funds

The Clerk failed to pay out funds of \$27,688 to the County Treasurer on two delinquent tax cases. Per the Code of Virginia and court order, if the property owner does not claim the funds within two years of the order, the Clerk shall pay funds to the locality's Treasurer. The Clerk should contact the locality's attorney and treasurer to promptly disburse these funds.

### Properly Record and Collect Criminal Court Costs

The Clerk does not properly record and collect criminal court costs. Specifically, we tested 28 cases, both paid and unpaid accounts, and determined 14 had one or more errors.

- In five cases, the Clerk did not charge defendants for the 'felony revocation fee' and 'courthouse security fee' resulting in a loss of \$665 to the Commonwealth and \$50 to the locality.
- In four cases, the Clerk did not charge defendants for court-appointed attorney fees certified by the general district court. These errors resulted in revenue losses to the Commonwealth of \$640.
- In one local case, the Commonwealth paid for public defenders, but the Clerk failed to request reimbursement from the locality, resulting in a loss of revenue to the Commonwealth totaling \$158.
- In three cases, the Clerk overcharged defendants for 'jail admission fee' resulting in overpayments of \$75.
- In one case, the Clerk did not record a judgment against the defendant for \$631.
- In one case, the Clerk recorded a judgment against the defendant over 30 days following sentencing.

We recommend the Clerk research all similar cases, make the appropriate corrections to case paperwork, refund overpayments to defendants, and where appropriate, bill the locality for the applicable public defender fees.

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

### Promptly Post Interest

The Clerk did not record interest on infant trust accounts for two quarters, and recorded interest over a month after receiving the bank statements. The Clerk should promptly post interest to ensure accounting records are accurate and up-to-date.

CLERK'S OFFICE OF THE  
CIRCUIT COURT OF NORTHUMBERLAND COUNTY, VA.  
FIFTEENTH JUDICIAL CIRCUIT  
P. O. BOX 217  
HEATHSVILLE, VIRGINIA 22473

TERMS OF COURT

Fourth Tuesday in January, April, July, October  
LINDA L. BOOTH, CLERK

July 11, 2011

Auditor of Public Accounts  
Attn: Karen Helderman, Circuit Court Director  
P.O. Box 1295  
Richmond, VA 23218

Dear Ms. Helderman:

The following is in answer to the audit period of January 2, 2010 through March 31, 2011:

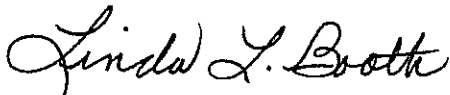
The funds totaling \$27,688 are in regard to two delinquent tax cases. Checks were written to the Treasurer of Northumberland County on June 14, 2011 to disburse these funds.

The Court currently holds five infant trust fund accounts and we note the balances agree with the current bank statements of June 30, 2011. I do note that the quarterly interest needs to be posted promptly.

In reference to criminal court costs, a plan has been implemented to review the defendant's docketed costs on a monthly basis.

In conclusion, we believe the corrective actions administered will control the audit findings.

Sincerely,

  
Linda L. Booth, Clerk

cc: Gordon Willis, Chief Judge  
Kenneth Eades, County Administrator  
Robyn de Socio, Comp. Board  
Paul DeLosh, Supreme Court