



GAYLE ASHWORTH
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF ESSEX

FOR THE PERIOD
APRIL 1, 2017 THROUGH SEPTEMBER 30, 2018

Auditor of Public Accounts
Martha S. Mavredes, CPA
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 noncompliance with laws and regulations.

Properly Bill and Collect Court-Appointed Attorney Fees

Repeat: No

The Clerk and her staff did not properly bill and collect court-appointed attorney fees. Court appointed attorneys may request additional payments in excess of the statutory cap for approval by the Chief and Presiding Judges; however, this additional payment is not charged to the defendant. In three of four attorney invoices tested, the Clerk and her staff charged the additional payments, totaling \$1,315, to the defendants.

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-appointed attorney fees in accordance with 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

January 22, 2019

The Honorable Gayle Ashworth
Clerk of the Circuit Court
County of Essex

Margaret H. Davis, Board Chairman
County of Essex

Audit Period: April 1, 2017 through September 30, 2018
Court System: County of Essex

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 these comments 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 Charles S. Sharp, Chief Judge
Matt Walker, 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

HONORABLE HERBERT M. HEWITT,
JUDGE



GAYLE J. ASHWORTH, CLERK
804-443-3541
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gashworth@courts.state.va.us

CLERK'S OFFICE OF THE
CIRCUIT COURT OF ESSEX COUNTY, VIRGINIA
FIFTEENTH JUDICIAL CIRCUIT
P.O. BOX 445 • TAPPAHANNOCK, VIRGINIA 22560

January 29, 2019

Martha Mavredes
Auditor of Public Accounts
101 North 4th St., 8th Floor
Richmond, VA 23219
(By email)

IN RE: Essex County Circuit Court
2019 Audit


Dear Ms. Mavredes:

I received the draft of my audit report.

I was made aware of the problem regarding the excess court appointed attorney's fee being charged to the defendant by my auditor Dee Chamberlain. At that time I immediately reduced the figures on their individual accounts.

I would like to clarify that my staff had nothing to do with these errors. The errors were made by me. TRUST me, this will never happen again and my staff is aware of the procedure.

Thank you for letting me address this issue.

Yours truly,

Gayle J. Ashworth
Clerk