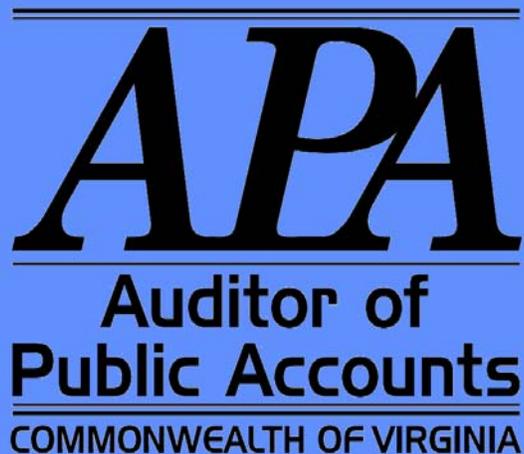


**JANE L. BROWN
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF NOTTOWAY**

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



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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 Record Court Appointed Attorney Fees

The Clerk did not properly record court appointed attorney fees to defendants in five of the 25 cases tested.

- In two cases, the Clerk did not record costs reported from the District Court totaling \$197.
- In two cases, the Clerk did not record costs incurred in the Circuit Court totaling \$1,182.
- In one case, the Clerk charged the defendant a total of \$4,237 for a court appointed attorney fees beyond the amount permitted by the Code of Virginia.

The Clerk corrected these unpaid cases and we recommend she review her current procedures, implement sufficient controls, and properly record costs to defendants.



Commonwealth of Virginia

Auditor of Public Accounts

Walter J. Kucharski
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

May 7, 2012

The Honorable Jane L. Brown
Clerk of the Circuit Court
County of Nottoway

Jack J. Green, Board Chairman
County of Nottoway

Audit Period: January 1, 2011 through December 31, 2011
Court System: County of Nottoway

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: clj

cc: The Honorable James F. D'Alton, Chief Judge
Ronald E. Roark, 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

