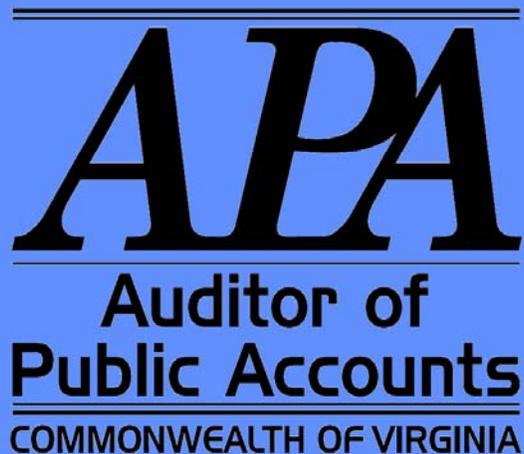


**SAMUEL H. COOPER
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF ACCOMACK**

**REPORT ON AUDIT
FOR THE PERIOD
JULY 1, 2009 THROUGH JUNE 30, 2010**



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Commonwealth of Virginia

Walter J. Kucharski, Auditor

**Auditor of Public Accounts
P.O. Box 1295
Richmond, Virginia 23218**

September 2, 2010

The Honorable Samuel H. Cooper
Clerk of the Circuit Court
County of Accomack

Board of Supervisors
County of Accomack

Audit Period: July 1, 2009 through June 30, 2010
Court System: County of Accomack

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.

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 Frederick B. Lowe, Chief Judge
Steven B. Miner, 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 matter involving internal control and its operation that has led or could lead to noncompliance with laws and regulations.

Remit All Unclaimed Property

The Clerk failed to remit Unclaimed Property as required by section 55-210.9:2 of the Code of Virginia. Each year the Clerk is to determine the status of accounts held for others and remit to the Division of Unclaimed Property any monies he cannot disburse due to the unknown whereabouts of the beneficiary. Our audit revealed the following:

- nine civil cases totaling \$773 with no action in the last three years that should be disbursed or escheated;
- four escrow accounts totaling \$5,300 with no valid addresses for the beneficiaries since 2007;
- one chancery case totaling \$15,781 with a final order dated May 2008 but no known address; and
- nine refunds totaling \$569 for defendants whose whereabouts are unknown. We discussed the need to escheat these refunds with the Clerk during our last audit but he has not taken any action.

The automated financial management system provides daily, monthly, and yearly reports listing these types of accounts and indicating the appropriate actions the Clerk should take regarding their distribution; however, the Clerk does not use them properly. The Clerk should use these reports to ensure funds are sent to the payees or escheated to the Division of Unclaimed Property if their whereabouts are unknown.

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.

Properly Record Criminal Costs

The Clerk's staff made multiple errors in nine of the ten cases tested during our audit. The proper recording of costs is essential not only for cost recovery but as a part of the legal process. The audit revealed the Clerk has frequently overcharged defendants for 'Courthouse Security Fees' and 'Jail Admission Fees' while failing to record costs associated with attorney services in lower court. Although the resulting revenue losses were minor, we only tested a small percentage of the cases and it is likely that these issues spanned additional cases. The Clerk should review all similar cases, correct errors, notify defendants of amended owed amounts, and ensure all staff are properly trained and familiar with the fees and costs mandated by the Code of Virginia.

Commonwealth of Virginia

Hon. Glen A. Tyler
Judge

Samuel H. Cooper, Jr.
Clerk



Caretta S. Duncan
Teresa L. Handy
Nancy Jo Revell
Lonna F. Belote
Shauna D. Davis
Deputies

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Clerk Of The Circuit Court Of Accomack County

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August 24, 2010

Walter J. Kucharski
Auditor of Public Accounts
P.O. Box 1295
Richmond, VA 23218

Dear Mr. Kucharski:

In response to issues cited in our most recent audit, the following measures are being taken:

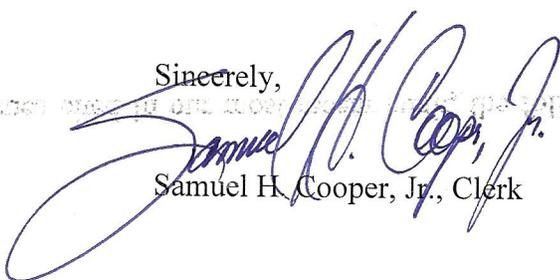
Unclaimed Property

- We will contact the attorneys and/or parties in the civil cases with no action to determine if they plan to pursue these matters before the cases are purged.
- Payable funds with no valid address will be escheated during this year's cycle
- Refunds have been disbursed

Criminal Costs

- Due to the lost of a criminal deputy, this division has experienced some major setbacks during the past year. We have recently hired a part time employee and are in the process of training her and others in proper costs assessment as well as the many other aspects of the division.

Sincerely,


Samuel H. Cooper, Jr., Clerk