



**EDITH K. HOLMES
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF CHARLES CITY**

**REPORT ON AUDIT
FOR THE PERIOD
JANUARY 1, 2012 THROUGH DECEMBER 31, 2013**

COMMENTS TO MANAGEMENT

We noted the following matters involving internal control and its operation that have led or could lead to the loss of revenues, assets, or otherwise compromise the Clerk's fiscal accountability.

Safeguard System Access

The Clerk did not take appropriate action to delete or downgrade system access when changes in staffing occurred. A former full time employee currently working part time with no management responsibilities maintains her full access to the financial and case management systems. Additionally, a departed staff member's access has remained active for five months since her departure. We recommend the Clerk delete the terminated staff's access and revise the access for the part time staff.

Properly Manage Accounts Receivable

The Clerk did not assess, or incorrectly assessed, fines and/or costs to eight of 15 defendants tested. Additionally the Clerk failed to recover court appointed attorney fees from the locality in two instances. Our audit identified potential state losses of \$3,997, potential locality losses of \$1,000 and defendants having been overcharged by \$2,966. The Clerk was able to correct these unpaid accounts and we recommend she work with her staff to ensure all defendant accounts are properly established and assessed appropriate fees.

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Commonwealth of Virginia

Auditor of Public Accounts

Martha S. Mavredes, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

February 24, 2014

The Honorable Edith K. Holmes
Clerk of the Circuit Court
County of Charles City

William Coady, Board Chairman
County of Charles City

Audit Period: January 1, 2012 through December 31, 2013
Court System: County of Charles City

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court for this Court System 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 reported in the prior year that is 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

MSM:alh

cc: The Honorable Richard Y. AtLee Jr., Chief Judge
Zach Trogdon, 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

COMMONWEALTH OF VIRGINIA
COUNTY of CHARLES CITY



CIRCUIT COURT CHARLES CITY COUNTY
Edith K. Holmes, Clerk
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February 18, 2014

Martha Mavredes
Auditor of Public Accounts
Post Office Box 1295
Richmond, Virginia 23218

Dear Ms. Mavredes,

In reference to the audit report for Charles City County Circuit Court, I have requested a delete for the staff member that has left and the deputy clerk and myself a going over the files that were is question as far as fees are concerned and are planning to check others to make sure they are correct. Thank you.

Sincerely,

A handwritten signature in cursive script that reads "Edith K. Holmes".

Edith K. Holmes
Clerk
Copy: File