

**MARK A. TAYLOR
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF SCOTT**

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

APA
**Auditor of
Public Accounts**
COMMONWEALTH OF VIRGINIA

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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

June 15, 2011

The Honorable Mark A. Taylor
Clerk of the Circuit Court
County of Scott

Board of Supervisors
County of Scott

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

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: alh

cc: The Honorable Tammy S. McElyea, Chief Judge
Kathie Noe, 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 the loss of revenues, assets, or otherwise compromise the Clerk's fiscal accountability.

Properly Bill Court Costs and Fines

For the third consecutive audit, the Clerk and his staff did not properly bill court costs and fines. In 12 of 44 cases tested, the auditor noted the following errors.

- In six cases that ended between November 2010 and March 2011, the Clerk did not calculate and bill the defendants for state and local court costs totaling \$4,140.
- In one case, the Clerk did not properly bill the Commonwealth for the court appointed attorney fees, but billed the locality incorrectly, which paid \$278. The Clerk miscoded the court appointed attorney fees of \$278 as local court-appointed attorney fees instead of state court-appointed attorney fees. Further, the Clerk erroneously identified a fine of \$350 as a local violation rather than a state violation and the Clerk should recover the funds from the locality and pay the Commonwealth.
- In one case, the Clerk erroneously identified a fine of \$500 as a local violation rather than a state violation.
- In three cases, the Clerk did not bill the defendants for the state court-appointed attorney fees of \$25, local court-appointed attorney fees of \$12 and misdemeanor fee of \$10.
- In one case, the Clerk erroneously billed the defendant for the Internet Crimes against Children fee of \$10 and the state court-appointed attorney fee of \$5 and the local attorney fee of \$5.

The Clerk and his staff should bill and collect court costs and fines in accordance with the Code of Virginia for those specific cases noted above. The Clerk should have his staff review all similar court cases and make any necessary corrections to the case papers. Further, the Clerk should work with his staff to determine the primary reasons why these errors continue.



OFFICE OF THE CLERK OF CIRCUIT COURT
FOR SCOTT COUNTY, VIRGINIA

SCOTT COUNTY COURTHOUSE
202 WEST JACKSON ST., SUITE 102
GATE CITY, VIRGINIA 24251



MARK "BO" TAYLOR
CLERK OF THE COURT

June 29, 2011

PHONE: 276-386-3801

FAX: 276-386-2430

Mr. Walter J. Kucharski
Auditor of Public Accounts
P. O. Box 1295
Richmond, Virginia 23218-1295

RE: Response to Audit Points

Dear Walter:

I have received the email from Randy Johnson concerning the Management Points. These were discussed with me personally by the Audit Team while here conducting the audit.

My court has experienced a heavier than usual caseload one reason being short a Judge for the Thirtieth Judicial Circuit. I have meet with the deputies that work court and they have stated that they are doing the best they can; however, we are implementing a two-fold plan of action that includes cross checking by a different deputy than the deputy working the court and inputting the information; the deputy doing the checking will look to determine that the fines & costs are put in FMS in a timely manner based on the cases heard; and, will also double check the fines and costs amounts to make sure these are correct (local/towns/commonwealth).

In addition to the above, a meeting has been called Tuesday, July 6, with the department heads of the towns of Gate City and Weber City police and the Scott County Sheriff. The meeting will address training/discussion as to a uniform completion of paperwork (tickets) by the officers to better help the clerk's office determine exactly what local/town/commonwealth receives fines and costs, etc. We believe this meeting will be beneficial to our office and to the local/towns.

The Clerk and Deputies will be attending Virginia Supreme Court Training when available.

Sincerely,

Mark A. Bo Taylor, Clerk