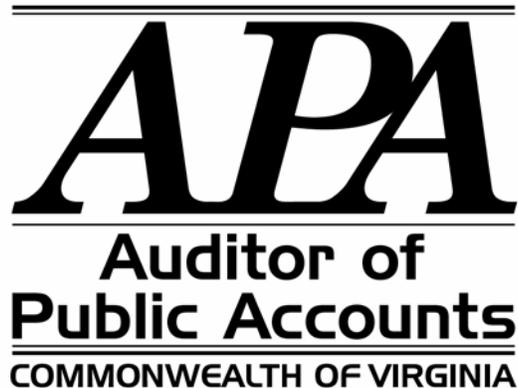


**CLERK OF THE CIRCUIT COURT
OF THE COUNTY OF SUSSEX**

**REPORT ON AUDIT
FOR THE PERIOD
JANUARY 1, 2005 THROUGH DECEMBER 31, 2005**



- TABLE OF CONTENTS -

	<u>Pages</u>
AUDIT LETTER	1-2
INTERNAL CONTROL FINDINGS AND AUDITOR'S RECOMMENDATIONS	3
CLERK'S RESPONSE AND CORRECTIVE ACTION PLAN	4-5



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

April 3, 2006

The Honorable Gary M. Williams
Clerk of the Circuit Court
County of Sussex

Board of Supervisors
County of Sussex

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court of the County of Sussex for the period January 1, 2005 through December 31, 2005.

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. However, our audit was more limited than would be necessary to provide assurance on the internal controls or on overall compliance with applicable laws, regulations, and policies.

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.

Our audit was more limited than would be necessary to provide assurance on internal controls or to provide an opinion on overall compliance with laws and regulations. Because of inherent limitations in internal controls, errors, irregularities, or noncompliance may nevertheless occur and not be detected. Also, projecting the evaluation of internal controls to future periods is subject to the risk that the controls may become inadequate because of changes in conditions or that the effectiveness of the design and operation of controls may deteriorate.

The results of our tests found the Court properly stated, in all material respects, the amounts recorded and reported in the financial management system.

However, we noted a certain matter involving internal control and its operation that we consider to be a reportable condition. A reportable condition involves a matter coming to our attention relating to a deficiency in the design or operation of internal controls that, in our judgment, could reasonably lead to the loss of revenues or assets, or otherwise compromise fiscal accountability. The reportable condition is discussed in the section titled "Internal Control Findings and Auditor's Recommendations."

We do not believe this condition is a material weakness. A material weakness is a significant deficiency in the design or operation of internal controls that, in our judgment, could reasonably lead to the loss of revenues or assets, or otherwise compromise fiscal accountability and go undetected.

The results of our tests of compliance with applicable laws and regulations disclosed no instances of noncompliance that are required to be reported.

We discussed these comments with the Clerk on April 3, 2006 and we acknowledge the cooperation extended to us by the court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:sks

cc: The Honorable Samuel E. Campbell, Chief Judge
Mary E. Jones, County Administrator
Bruce Haynes, Executive Secretary
Compensation Board
Paul Delosh, Director of Technical Assistance
Supreme Court of Virginia
Director, Admin and Public Records
Department of Accounts

INTERNAL CONTROL FINDINGS

AND AUDITOR'S RECOMMENDATIONS

The following finding is a reportable internal control matter that could lead to the loss of revenues, assets, or otherwise compromise the Clerk's fiscal accountability. The Clerk's response and written corrective action plan to remediate this finding is included as an enclosure to this report.

Properly Assess and Collect Criminal Fees

The Clerk did not properly assess fees as required by the Code of Virginia. We found assessment errors totaling \$1,294 in 17 of 20 criminal cases tested. The Clerk incorrectly assessed an assortment of fees including misdemeanor fixed fees, district court appeal fees, court appointed attorney fees, and payment agreement fees. The Clerk needs to be more diligent in properly assessing and collecting criminal fees in accordance with the Code of Virginia.

CLERK'S OFFICE
Circuit Court of Sussex County

15088 COURTHOUSE ROAD
P.O. BOX 1337
SUSSEX, VIRGINIA 23884
(434) 246-1012

SIXTH JUDICIAL CIRCUIT
SAMUEL E. CAMPBELL, JUDGE
W. ALLAN SHARRETT, JUDGE



GARY M. WILLIAMS, CLERK
CAROLYN P. MATTHEWS, DEPUTY CLERK
SANDRA J. BLUNT, DEPUTY CLERK

4 April 2006

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

IN RE: Audit of Clerk of the Circuit Court of Sussex County,
1 January 2005 - 31 December 2005

Dear Sir:

For thirty years during my tenure as Clerk of this Court, we invariably assessed lawfully mandated District Court fees, even if they were not written on the warrant or summons. Although we were admonished during the previous audit that we were not responsible for adding District Court fees on a traffic summons in cases in which the requisite fees had been omitted, we were unaware that this would also apply to felony warrants. Accordingly, we continued to assess the court-appointed attorney's fee (now \$112 per case) as we had always done. This appears to be a conspicuous item in this past year's audit. We do not intend to assess any more District Court fees in the future, unless written and transmitted to us. We are mindful of deducting the District Court court-appointed attorney's fee on all existing cases—and there are many—which have not been paid. We have proceeded in making deletions in all cases cited by your representative and continue to make deletions as they come to our attention. We will no longer assess the payment plan fee of \$10.00, as it is now apparent this is an obsolete charge. We will charge the Courthouse Security Fee of \$5.00 only once for each case. (We were unaware that could not be charged twice—for both the lower court and this court.)

It was brought to our attention that if a local law enforcement officer checked the violation on a traffic summons to be a state, rather than a county or town, offense, it was improper for us to assess the fine to the county or town. In reviewing our records, we recognized a particular sheriff's deputy who was habitually checking his citations to be state, not county, offenses, and we contacted him directly to inform him of the cost to the county. This should alleviate the problem in the future. However, we have made transfers from a county fine to a state fine in the instances we have found and will do so if other such cases should appear. We are mindful of the fact that if a warrant bears the designation 'state,' even if served by a county deputy sheriff, any fine subsequently imposed would be a state, rather than a county, fine.

I trust the sentiments expressed herein reflect my desire to comply with the law and to correct past actions that have not meet the standards required.

Sincerely,

A handwritten signature in black ink, appearing to read "Gary M. Williams". The signature is written in a cursive style with a large, stylized initial "G".

Gary M. Williams
Clerk of the Circuit Court
Sussex County