

November 14, 2003

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 October 1, 2002 through September 30, 2003.

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.

The results of our tests found the Court properly stated, in all material respects, the amounts recorded and reported in the financial management system, and no material weaknesses in the internal controls. However, we noted noncompliance with state laws, regulations, and policies that the Clerk needs to address as described below.

#### Properly Assess Court Costs

The Clerk does not consistently assess proper court costs in criminal cases in accordance with the Code of Virginia. In all felony cases tested, the Clerk failed to assess the DNA Sample for Felons Fee as required by Section 19.2-310.2 of the Code of Virginia. Further, in all misdemeanor cases tested prior to July 1, 2003, the Clerk incorrectly assessed a courthouse maintenance fee in addition to the Fixed Misdemeanor Fee when not provided for by Code of Virginia, Section 17.1-275.7. The Clerk should exercise more diligence when assessing court costs, especially when the Commonwealth sets new fees or costs.

#### Properly Enter Unpaid Costs in the Judgment Lien Docket

The Clerk does not consistently enter unpaid fines and costs in the Judgment Lien Docket as required by Section 8.01-446 of the Code of Virginia. In 5 of 21 unpaid cases tested, the Clerk failed to enter the judgments after final disposition. To maximize collections, the Clerk should promptly record all unpaid fines and costs in the Judgment Lien Docket Book.

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#### Reconcile Clerk's Expenses

As noted in our previous audit, the Clerk still does not properly reconcile his office and payroll expenses to state reimbursements. He has failed to identify the cause of a continuing unresolved difference now totaling \$82 up to 25 months later. If the Clerk continues to process his own payroll and expenses, he must reconcile balances in expense accounts monthly to ensure he properly receives and disburses all payments.

#### Reimburse Machine Recording Fund

As noted in previous audits, the Clerk improperly used \$1,282.64 in machine-recording fees for the purchase and maintenance of a word processor. Section 17.1-275.6 of the Code of Virginia allows courts that use electronic devices for recording testimony to assess a special machine-recording fee. However, this statute limits the use of these recording fees to purchasing, repairing, replacing, or supplementing electronic recording devices. The law does not allow clerks to purchase and maintain word processing equipment with machine-recording fees.

The Clerk has a few options to reimburse the machine recording fees. He may personally reimburse the money; he may request the Compensation Board reimburse the money using the Court's technology trust funds, if available; or he may request the county to pay for the word processor and maintenance costs in accordance with Section 15.2-1656 of the Code of Virginia. Until he resolves this situation, the \$1,282.64 will continue to be a liability owed by the Clerk.

We discussed these comments with the Clerk on November 14, 2003 and we acknowledge the cooperation extended to us by the Court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:cam

cc: The Honorable Robert G. O'Hara, Jr., Chief Judge  
Mary E. Jones, County Administrator  
Bruce Haynes, Executive Secretary  
Compensation Board  
Paul Delosh, Technical Assistance  
Supreme Court of Virginia  
Martin Watts, Court Analyst  
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