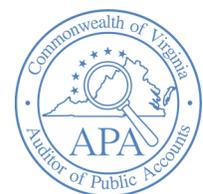




VALERIE P. YOUNGER
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF CAMPBELL

FOR THE PERIOD
JANUARY 1, 2017 THROUGH MARCH 31, 2018

Auditor of Public Accounts
Martha S. Mavredes, CPA
www.apa.virginia.gov
(804) 225-3350



COMMENTS TO MANAGEMENT

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.

Background Information:

The findings in this report reflect the administrations of both the former Clerk and the current Clerk. We were unable to discuss our findings with the former Clerk. We have included these matters in this report so that the new Clerk, elected in November 2017, can address these findings.

Properly Bill and Collect Court Costs

Repeat: Yes

The Clerk and her staff did not properly bill and collect court costs. In five cases tested, we noted the following errors.

- In four cases, defendants were overcharged court costs totaling \$911.
- In one local appealed case, the court appointed attorney fees of \$171 were miscoded as state rather than local and the circuit court's portion of court appointed attorney fees, totaling \$171, were incorrectly billed to the Commonwealth instead of the locality.

The Clerk and her staff should correct the specific cases noted above and institute a more diligent system of review to minimize the likelihood of billing errors going undetected. In all cases, the Clerk should bill and collect court costs in accordance with the Code of Virginia.

Update Individual Receivable Accounts Status

Repeat: Yes

The Clerk does not update and remove accounts from administrative review status when applicable. The former Clerk put accounts in administrative review status pending receipt of the documentation necessary to assess court appointed attorney fees. Twelve accounts have been in administrative review status for the entire audit period. The current Clerk should review these case files to determine if the court appointed attorneys have filed the list of allowances to assess court appointed attorney fees.

The Clerk should update the individual accounts noted above and take appropriate and timely action on all accounts in administrative review status as required by the Financial Management System's User's Guide.

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Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

June 4, 2018

The Honorable Valerie P. Younger
Clerk of the Circuit Court
County of Campbell

Eddie Gunter, Jr., Board Chairman
County of Campbell

Audit Period: January 1, 2017 through March 31, 2018
Court System: County of Campbell

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court of this locality 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 Clerk and her staff during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: The Honorable F. Patrick Yeatts, Chief Judge
Frank J. Rogers, 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

Campbell County Circuit Court Clerk's Office

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Valerie P. Younger, Clerk

June 28, 2018

Martha S. Mavredes, CPA

Auditor of Public Accounts

P.O. Box 1295

Richmond, Va. 23218

Re: Clerk's Response and Corrective Action Plan

Audit Period: January 1, 2017 through March 31, 2018

Court System: County of Campbell

Dear Mrs. Mavredes:

I would first like to thank Randall Johnson, Senior Auditor for providing helpful information to this Court.

I would like to address the items cited in your Audit Report for the above referenced period for this office.

Properly Bill and Collect Court Costs

The four items noted were reviewed with staff and all corrections were made accordingly. I have provided a more diligent system of review to encourage the staff to succeed in Properly Bill and Collect Court Costs.

Update Individual Receivable Accounts Status

I have provided my deputy with the proper procedure and report for checking Individual Receivable Accounts Status Cases on a daily basis. All cases noted as under review were removed from that status.

My staff and I are conscientious and strive to produce the highest quality of work possible and give exceptional customer service to everyone.

Respectfully submitted,
Valerie P. Younger, Clerk
Valerie P. Younger, Clerk



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