



GAYLE J. ASHWORTH
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF ESSEX

FOR THE PERIOD
OCTOBER 1, 2021 THROUGH MARCH 31, 2023

Auditor of Public Accounts
Staci A. Henshaw, CPA

www.apa.virginia.gov

(804) 225-3350



COMMENTS TO MANAGEMENT

We noted the following matter involving internal control and its operation that has led or could lead to noncompliance with laws and regulations, the loss of assets or revenues, or otherwise compromise the Clerk's fiscal accountability.

Record Trust Fund Activity

Repeat: No

The Clerk did not record in the court's financial accounting system \$93,330 in trust fund receipts, resulting in trust funds being understated on the court's general ledger and in the annual trust fund report filed with the court. The Clerk should immediately record all omitted trust fund activity in the financial accounting system and, going forward, should record all trust funds immediately upon receipt.

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Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

June 27, 2023

The Honorable Gayle J. Ashworth
Clerk of the Circuit Court
County of Essex

Rob Akers, Board Chairman
County of Essex

Audit Period: October 1, 2021 through March 31, 2023
Court System: County of Essex

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 lead to noncompliance with laws and regulations, the loss of assets or revenues, or otherwise compromise the Clerk's fiscal accountability.

We noted a matter involving internal control and its operation necessary to bring to management's attention. This matter is discussed in the section titled Comments to Management. Any written corrective action plan to remediate this matter provided by the Clerk is included as an enclosure to this report. We did not validate the Clerk's corrective action plan and, accordingly, cannot take a position on whether it adequately addresses the issues in this report.

The Clerk has taken corrective action to remediate the internal control findings that we reported in the previous audit.

We discussed this comment with the Clerk, and we acknowledge the cooperation extended to us by the Clerk and her staff during this engagement.

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LJH:vks

cc: The Honorable Michael E. Levy, Chief Judge
April Rounds, Acting County Administrator
Robyn M. de Socio, Executive Secretary
Compensation Board
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia

Honorable Herbert M. Hewitt
Judge



Christina A. Ambrose, Clerk
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**CLERK'S OFFICE OF THE
CIRCUIT COURT OF ESSEX COUNTY, VIRGINIA
FIFTEENTH JUDICIAL CIRCUIT
P.O. BOX 445 TAPPAHANNOCK, VIRGINIA 22560**

July 25, 2023

Auditor of Public Accounts
Staci A. Henshaw

Former Clerk: Gayle J. Ashworth
Audit Period: October 1, 2021 through March 31, 2023
Court System: County of Essex

Staci A. Henshaw:

I acknowledge the findings of the former Clerk. I am currently working with the Circuit Court Analyst at the Office of the Executive Secretary to get all trust fund activity updated on the financial accounting system.

Thank you
Signature on File

Christina Ambrose, Clerk