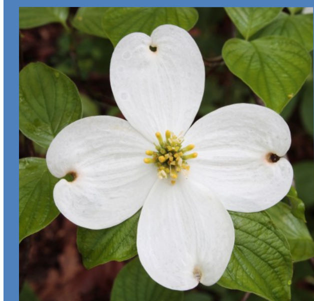

APRIL WILKERSON

CLERK OF THE CIRCUIT COURT

FOR THE

COUNTY OF CLARKE

FOR THE PERIOD

JANUARY 1, 2025 THROUGH DECEMBER 31, 2025

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.

Reconcile Bank Account
Repeat: No

The Clerk has not reconciled the court's bank account since May 2025. Timely and complete reconciliations are an essential internal control. Allowing reconciling items to go unresolved can lead to errors and irregularities going undetected and increases the risk of loss of funds. The Clerk should immediately reconcile the court's bank account and, going forward, should perform monthly bank reconciliations upon receiving the bank statement as required by the Financial Accounting System User's Guide.

-T A B L E O F C O N T E N T S-

Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

August 24, 2026

The Honorable April Wilkerson
Clerk of the Circuit Court
County of Clarke

David Weiss, Board Chairman
County of Clarke

Review Period: January 1, 2025, through December 31, 2025
Court System: County of Clarke

We have reviewed the financial operations for the office of the Clerk of the Circuit Court for the County of Clarke, for the period noted above, pursuant to § 30-134 of the Code of Virginia. Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial accounting system; evaluate the Clerk's internal controls; and test the Clerk's compliance with significant state laws, regulations, and policies related to financial operations.

The Clerk is responsible 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 information, effectiveness and efficiency of financial 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. It is our responsibility to perform procedures to the extent necessary to satisfy the objectives of this engagement.

We noted a matter involving internal control and its operation necessary to bring to the Clerk's attention. The 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.

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

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LJH/vks

cc: The Honorable Kevin Black, Chief Judge
Chris Boies, County Administrator
Robyn de Socio, Executive Secretary
Compensation Board
Paul DeLosh, Director of Judicial Services
Supreme Court of Virginia

CLERK'S OFFICE

Clarke County Circuit Court

102 North Church Street
Berryville, Virginia 22611
Phone: 540-955-5116
Fax: 540-955-0284

Clerk:
April Wilkerson

Deputy Clerks:
Patricia M. McDonald
Kelly E. Lake

August 26, 2026

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

Dear Ms. Henshaw:

This letter serves as a response and a corrective action plan for the non-reconciliation of the office bank account. We encountered an error on condemnation case interest. All attempts made to correct it failed and we could not get the process perfected. The Circuit Team was contacted for assistance. They advised as old as the error was, a CPA would need to be hired to fix the issue and offered no further advice.

I am working with an individual who works finance with another court, assisting me in correcting the issue. I am hoping within the next month the correction can be made, and the error will be resolved.

I have spoken with my chief deputy so we can implement a better double check procedure.

Sincerely,
Signature on File

April Wilkerson
Clerk