



JACQUELINE S. MORGAN
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF BRUNSWICK

FOR THE PERIOD
JULY 1, 2022 THROUGH SEPTEMBER 30, 2023

Auditor of Public Accounts

Staci A. Henshaw, CPA

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(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.

Properly Bill and Collect Court Costs

Repeat: Yes (First issued 2022)

The Clerk and her staff did not properly bill and collect court costs. In six of 24 cases tested (25%), we noted the Clerk did not charge defendants a total of \$4,438 in court costs. The Clerk and her staff should correct the specific cases noted during the audit, seek additional training in the billing and collection of costs, and establish a 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.

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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

February 6, 2024

The Honorable Jacqueline S. Morgan
Clerk of the Circuit Court
County of Brunswick

Dr. Alfonso R. Seward, Board Chair
County of Brunswick

Audit Period: July 1, 2022, through September 30, 2023
Court System: County of Brunswick

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. 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.

The Clerk has taken adequate corrective action with respect to the internal control finding reported in the prior year that is not repeated in this report.

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

LH: clj

cc: The Honorable William Edward Tomko, III, Chief Judge
Leslie R. Weddington, County Administrator
Robyn M. de Socio, Executive Secretary
Compensation Board
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia

BRUNSWICK COUNTY
Office of the Circuit Court Clerk

216 NORTH MAIN STREET
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(434) 848-2215

JACQUELINE S. MORGAN, CLERK
ANN M. CONNELL, CHIEF DEPUTY

CHERYL C. HOWERTON, DEPUTY
RACHEL A. ROLFE, DEPUTY

TO: Staci A. Henshaw
Commonwealth of Virginia
Auditor Of Public Accounts

FROM: Jacqueline S. Morgan, Clerk *Jacqueline S. Morgan*

Date: March 11, 2024

IN RE: Corrective Action Plan

Audit Period: July 1, 2022 through September 30, 2023

Properly Bill and Collect Court Fines and Costs

Clerk has addressed the issue of multiple oversights with criminal deputy. Adjustments have been made on accounts to correct balances. Deputy Clerk will utilize checklist created for each case and attend fines and costs trainings/webinars provided by the Supreme Court of Virginia when they become available.