



ANN S. MCREYNOLDS
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF RUSSELL

FOR THE PERIOD
APRIL 1, 2022 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.

Properly Bill and Collect Court Costs

Repeat: No

The Clerk and her staff did not properly bill and collect court costs. In nine of 42 cases tested (21%), we noted the following errors.

- The Clerk did not charge defendants in six cases a total of \$2,686 in court costs.
- In three cases, the Clerk overcharged defendants a total of \$472 in court costs.

The Clerk and her staff should correct the specific cases noted above, seek additional training in the billing and collection of court 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 costs in accordance with the Code of Virginia.

-TABLE OF CONTENTS-

Pages

COMMENTS TO MANAGEMENT

AUDIT LETTER

1-2

CLERK'S RESPONSE AND CORRECTIVE ACTION PLAN

3



Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

July 10, 2023

The Honorable Ann S. McReynolds
Clerk of the Circuit Court
County of Russell

Lou Ann Wallace, Board Chair
County of Russell

Audit Period: April 1, 2022, through March 31, 2023
Court System: County of Russell

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 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 her staff during this engagement.

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LJH: clj

cc: The Honorable Michael L. Moore, Chief Judge
Lonzo Lester, County Administrator
Robyn M. de Socio, Executive Secretary
Compensation Board
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia

County of Russell



Clerk's Office

P.O. Box 435
53 East Main Street
Lebanon VA 24266

Telephone (276) 889-8023 Fax (276) 889-8003

Michael L. Moore
Judge

Jack S. Hurley, Jr.
Judge

Patrick Johnson
Judge

Brian K. Patton
Judge

Richard C. Patterson
Judge

Ann S. McReynolds
Clerk

Deputies

Jennifer Kendrick

Kathy Huff
Courtney Cassell
Lynn Musick

July 19, 2023

Staci A. Henshaw
Auditor of Public Accounts
101 North 14th Street, 8th Floor
Richmond, VA 23219

Dear Ms. Henshaw:

I am writing regarding the recent audit of our office, Russell County Circuit Court, I would like to notify you of the actions we have taken.

The management points on Properly Bill and Collect Court Costs, this matter has now been resolved. The Deputy Clerk and the Clerk will now review to make sure all costs have been properly assessed. This way we now have two (2) people checking for court fines and costs. I also have my Deputy Clerk who assesses court costs registered for training with the Supreme Court of Virginia on September 13, 2023, in Wytheville, VA.

If I can be of additional assistance to your office, please do not hesitate to contact me.

Sincerely,
[Signature on File](#)

Ann S. McKeynolds, Clerk