



HEIDI S. BARSHINGER
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF HENRICO

FOR THE PERIOD
JULY 1, 2018 THROUGH SEPTEMBER 30, 2019

Auditor of Public Accounts
Martha S. Mavredes, 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 the loss of revenues, assets, 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 65 cases tested, we noted the following errors.

- In three cases, defendants were overcharged \$10,085 in court-appointed attorney costs.
- In ten cases, defendants were not charged \$4,450 in psychological evaluation costs.
- In one case, the defendant was not charged \$338 in court-appointed attorney allowable expenses.

The Clerk should correct the specific cases noted above and should 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 Code of Virginia.

-TABLE OF CONTENTS-

Pages

COMMENTS TO MANAGEMENT

AUDIT LETTER

1-2

CLERK'S RESPONSE AND CORRECTIVE ACTION PLAN

3



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

November 20, 2019

The Honorable Heidi S. Barshinger
Clerk of the Circuit Court
County of Henrico

Tyrone E. Nelson, Board Chairman
County of Henrico

Audit Period: July 1, 2018 through September 30, 2019
Court System: County of Henrico

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 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 response and written corrective action plan to remediate this matter 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.

Martha S. Mavredes
AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: The Honorable Richard S. Wallerstein, Jr., Chief Judge
John Vithoulikas, County Manager
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



**CLERK'S OFFICE OF THE CIRCUIT COURT
COUNTY OF HENRICO**

Heidi S. Barshinger, Clerk

Mailing Address:
Post Office Box 90775
Henrico, Virginia 23273-0775
(804) 501-4202

DEC 18 2019 4:08:44

**Government Complex
4301 East Parham Road
Henrico, Virginia, 23228**

December 16, 2019

Ms. Martha Mavredes
Auditor of Public Accounts
P.O. Box 1295
Richmond, VA 23218

Re: Audit period July 1, 2018 – September 30, 2019

Dear Ms. Mavredes:

After the audit of our office performed by the Auditor of Public Accounts in November of this year, we will be making some changes in our verification process of fines, costs and restitution in criminal cases. Our bookkeeper will continue to verify the cost assessments when our in court clerks return their Court Cost Assessment Sheets to her at the end of court and a second verification will take place when the court orders are finalized. We have now limited the employees who can perform these secondary verifications and are requiring them to compare their Court Cost Sheets, Court Orders, and Financial Management System entries to ensure consistency and accuracy. We have provided additional in house training on verifications and have provided written handouts from the Supreme Court of Virginia and the Circuit Court Clerk's Manual to use as resources.

We covered the issues pointed out to us by the auditor with our criminal in court staff and provided copies of the specific cases that were cited. We have put new safeguards in place to ensure that psychological examinations of defendants are marked and added to their court costs, and court appointed attorney waivers amounts are not assessed to the defendants.

On behalf of our office, I would like to take this opportunity to thank you for the time Ms. Vaughan spent conducting this audit and going over her findings with our management team. We appreciate all of her positive findings and will continue to work to improve upon the areas that can be strengthened through further training, communication, and use of available resources.

Yours truly,

Heidi S. Barshinger