



MICHELLE M. TROUT,
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF ROCKBRIDGE

FOR THE PERIOD
JULY 1, 2021 THROUGH DECEMBER 31, 2022

Auditor of Public Accounts
Staci A. Henshaw, CPA

www.apa.virginia.gov

(804) 225-3350



COMMENTS TO MANAGEMENT

We noted the following matters involving internal control and its operation that have 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 Fines and Costs

Repeat: Yes (first issued in 2018)

The Clerk did not properly bill and collect court fines and costs. In ten of 41 cases tested (24%), we noted the following errors.

- The Clerk did not charge defendants in seven cases a total of \$2,996 in court costs.
- In two cases, the Clerk did not bill the locality for \$316 in public defender fees.
- The Clerk overcharged defendants in three cases a total of \$216 in court costs.
- In three cases, the Clerk miscoded in the financial system fines and costs of \$258 as Commonwealth instead of local.

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

Request Tax Set-Off Refunds

Repeat: Yes (first issued in 2021)

The Clerk did not submit claims to the Virginia Department of Taxation (Taxation) for tax set-off of refunds for delinquent court fines and costs totaling \$438, resulting in a loss of revenue to the Commonwealth and locality. Section 58.1-521 of the Code of Virginia requires that all courts use the tax set-off program to collect unpaid fines and costs. Courts must submit claims for set-off of tax refunds through Taxation's automated accounting system. The Clerk should use the tax refund set-off process to maximize collections as required by 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

July 7, 2023

The Honorable Michelle M. Trout
Clerk of the Circuit Court
County of Rockbridge

David B. McDaniel, Board Chair
County of Rockbridge

Audit Period: July 1, 2021 through December 31, 2022
Court System: County of Rockbridge

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 matters involving internal control and its operation necessary to bring to management's attention. These matters are discussed in the section titled Comments to Management. Any written corrective action plan to remediate these matters 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 these comments 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 W. Chapman Goodwin, Chief Judge
Spencer H. Suter, County Administrator
Robyn M. de Socio, Executive Secretary
Compensation Board
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia

ROCKBRIDGE COUNTY CIRCUIT COURT

CLERK
MICHELLE M. TROUT

CHIEF DEPUTY CLERK
BRENDA M. ANDERSON



DEPUTY CLERKS
LYNN MUTERSPAUGH
TONIA C. WATTERSON
MARNIE B. MIKELS
SCOTT G. ROGERS
HANNAH E. PUGH
DIANNE E. TAYLOR

CLERK'S OFFICE
ROCKBRIDGE COUNTY COURTHOUSE
20 SOUTH RANDOLPH STREET, SUITE 101
LEXINGTON, VIRGINIA 24450
(540) 463-2232

July 10, 2023

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

Re: Corrective Action Plan

Dear Ms. Henshaw:

Regarding the recent audit report for this office, the following is my written corrective action plan to the Comments To Management portion of said report.

The findings for Properly Bill and Collect Court Fines and Costs have been addressed and corrections have been made. The locality has also been billed for the appropriate public defender fees. This office will be more diligent in catching and preventing such errors by requesting and reviewing the monthly *CR42 - Appointed/Public Defender Report*. This report separates state and local cases to make them easier to identify as well as alerting us to bill our locality when appropriate. We will continue our education on calculating court costs to comply with the Code of Virginia. A third employee has been assigned to assist in reviewing the allocation of court fines and costs.

The findings for Request Tax Set-Off Refunds have been addressed. This office will continue to submit claims for set-off of tax refunds through Taxation's automated accounting system. We will continue to be diligent to maximize collections as required by the Code of Virginia.

Please feel free to contact me should you have any questions.

Sincerely,
[Signature on File](#)

Michelle M. Trout, Clerk