



CATHY COSBY  
CLERK OF THE CIRCUIT COURT  
FOR THE  
COUNTY OF HALIFAX

FOR THE PERIOD  
OCTOBER 1, 2021 THROUGH MARCH 31, 2023

Auditor of Public Accounts  
Staci A. Henshaw, CPA

[www.apa.virginia.gov](http://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: Yes (first issued in 2022 as Properly Bill and Collect Court Fines and Costs)

The Clerk and her staff did not properly bill and collect court costs. In 11 of 62 cases tested (18%), we noted the following errors.

- The Clerk did not charge defendants in ten cases a total of \$14,571 in court costs.
- In one case, the Clerk overcharged the defendant \$60 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 court costs in accordance with the Code of Virginia.

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# Commonwealth of Virginia

## *Auditor of Public Accounts*

Staci A. Henshaw, CPA  
Auditor of Public Accounts

P.O. Box 1295  
Richmond, Virginia 23218

August 11, 2023

The Honorable Cathy Cosby  
Clerk of the Circuit Court  
County of Halifax

Calvin Ricky Short, Board Chair  
County of Halifax

Audit Period: October 1, 2021, through March 31, 2023  
Court System: County of Halifax

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.

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: clj

cc: The Honorable Donald C. Blessing, Chief Judge  
Scott R. Simpson, County Administrator  
Robyn M. de Socio, Executive Secretary  
Compensation Board  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia

## **CLERK'S OFFICE – HALIFAX COUNTY CIRCUIT COURT**

**CATHY M. COSBY, CLERK**

**JILL L. THROCKMORTON, CHIEF DEPUTY CLERK**

**P. O. Box 729 (8 South Main Street) Halifax, Virginia 24558**

**Phone: (434) 476-6211 - Fax (434) 476-2890**

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September 12, 2023

VIA E-MAIL – [Stephanie.serbia@apa.Virginia.gov](mailto:Stephanie.serbia@apa.Virginia.gov)

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

Dear Ms. Henshaw,

Re: **CORRECTIVE ACTION PLAN – Halifax County Circuit Court Audit**  
**Audit period – October 1, 2021 through March 31, 2023**

I appreciate the work put into our recent audit by your office. Your auditor, Ms. Lindsey Tatum was very helpful and a pleasure to work with.

All matters reflected in this finding have been corrected, resulting in \$0 loss to the Commonwealth of Virginia, the locality, and the defendants.

Assessing criminal fines and costs is the most difficult task in this office with training being difficult and extremely time consuming. However, my office is committed to providing additional training and other measures to improve this process. We have now implemented spreadsheets, checklists, and an additional review of all financial entries. All criminal deputy clerks will now conduct checks of each other's weekly dockets to ensure all criminal court fines and costs are coded and billed correctly. Additionally, Ms. Tatum and I discussed prior to the audit, our concern with attorneys submitting late DC40's and recommendations on how to catch these for assessment. I knew this would be a finding on this audit and I believe it is an ongoing problem across the state. We are using the corrective measures advised to us by Ms. Tatum.

Again, my office will continue to strive for improvement in all areas. If you have any questions or need any additional information, please do not hesitate to contact me.

Yours truly,  
[Signature on File](#)

CMC

Cathy M. Cosby, Clerk