



APRIL WILKERSON
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF CLARKE

FOR THE PERIOD
APRIL 1, 2019 THROUGH MARCH 31, 2021

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 the loss of revenues, assets, or otherwise compromise the Clerk's fiscal accountability.

Properly Bill and Collect Court Fines and Costs

Repeat: Yes (First issued to former Clerk in 2016. New finding for current Clerk.)

The Clerk and her staff did not properly bill and collect court fines and costs. In nine of 31 cases tested (29%), we noted the following errors.

- Defendants in eight cases were not charged court fines and costs of \$3,239.
- In one case, the defendant was overcharged court costs of \$198.

The Clerk and her staff 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 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

May 17, 2021

The Honorable April Wilkerson
Clerk of the Circuit Court
County of Clarke

David Weiss, Chairman
County of Clarke

Audit Period: July 1, 2019, through March 31, 2021
Court System: County of Clarke

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 is included as an enclosure to 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 letter.

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

SAH: clj

cc: The Honorable Clark Ritchie, Chief Judge
Chris Boies, County Administrator
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

Clarke County Circuit Court

Clerk:

April Wilkerson

102 North Church Street
Berryville, Virginia 22611
Phone: 540-955-5116
Fax: 540-955-0284

Deputy Clerks:

Katherine M. Anderson
Rachel A. Strycharske

30 August 2021

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

Dear Ms. Henshaw:

I am in receipt of your email regarding the Audit findings of May 2021. This is my first audit as Clerk of the Court. When our auditor, Pam Williams, found the errors and brought them to my attention, they were corrected immediately. Proof of the corrections were presented to Ms. Williams before she completed the audit.

From the audit point forward, all cases have been, and will be, doubled checked by the staff to ensure the amounts charged are correct, and nothing was missed.

If you need further clarification please feel free to contact me at 540-955-5188 or by email at afwilkerson@vacourts.gov

Sincerely,



April Wilkerson
Clerk