



TIFFANY M. COUCH
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF MONTGOMERY

FOR THE PERIOD
APRIL 1, 2022 THROUGH SEPTEMBER 30, 2023

Auditor of Public Accounts
Staci A. Henshaw, CPA

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(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 six of 35 cases tested (17%), we noted the following errors.

- The Clerk did not charge defendants in five cases a total of \$1,405 in court costs.
- In one case, the Clerk overcharged the defendant \$53 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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Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

October 20, 2023

The Honorable Tiffany M. Couch
Clerk of the Circuit Court
County of Montgomery

Sherri M. Blevins, Board Chair
County of Montgomery

Audit Period: April 1, 2022 through September 30, 2023
Court System: County of Montgomery

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 issue 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 Hugh Lee Harrell, Chief Judge
F. Craig Meadows, County Administrator
Robyn M. de Socio, Executive Secretary
Compensation Board
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia



**CIRCUIT COURT
CLERK'S OFFICE**
MONTGOMERY COUNTY, VIRGINIA

TIFFANY M. COUCH, CLERK
MONTGOMERY COUNTY CIRCUIT COURT
55 East Main Street, Suite 1
Christiansburg, VA 24073

December 27, 2023

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

RE: Montgomery County Circuit Court Audit April 1, 2022, through September 30, 2023

Dear Ms. Henshaw,

The Clerk's Office always welcomes an audit in a continuing effort to improve the level of service provided to the citizens of Montgomery County. Management acknowledges the findings in the October 20, 2023, letter.

Billing errors mentioned in the letter were corrected immediately and prior to the field auditor completing the audit. It is important to note that there was NO loss of revenue to the County or the Commonwealth. Additionally, the Honorable Erica W. Conner, Clerk retired February 28, 2023, and I was appointed as the Interim Clerk on March 1, 2023. This created a Deputy Court Clerk Supervisor position vacancy and pursuant to Virginia Code, the Compensation Board would not allow an Interim Clerk to fill the vacant position until after the general election November 7, 2023. Due to the vacancy, I am unable to have a primary bookkeeper, and that caused a small delay in our internal audit review process. It is important to note that three (3) of billing errors were on recently concluded cases and we did not have the opportunity to perform our internal audit review before the auditor came. Internal policies and procedures have been reviewed and edited to ensure fines and costs are assessed accurately.

It is always a pleasure to collaborate alongside with your auditor, Randall Johnson. We continue to enjoy a working relationship that is beneficial to all citizens.

Sincerely,
Signature on File

Tiffany M. Couch, Clerk

Industrious | Diverse | Steadfast | Helpful | Ethical

www.montgomerycountyva.gov/circuitclerk
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