



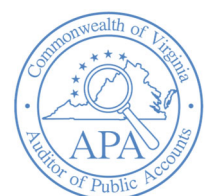
AMY P. CRUMP
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF NEW KENT

FOR THE PERIOD
APRIL 1, 2022 THROUGH DECEMBER 31, 2023

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 Reconcile Trust Funds

Repeat: Yes (First Issued in 2022)

The Clerk does not reconcile trust funds. We noted a difference of \$844 between trust fund balances recorded in the financial system and the bank account balances, which the Clerk would have detected had she performed a proper reconciliation. The Clerk should reconcile the court's trust fund accounts upon receipt of the bank statements, as recommended by the Financial Accounting System User's Guide.

Monitor and Disburse Liabilities

Repeat: No

The Clerk does not properly monitor and disburse court liabilities. At the end of the audit period, the Clerk was holding \$2,609 in liabilities that she should have either disbursed or escheated. The Clerk should review all liabilities she is currently holding and disburse, as applicable. In the event the Clerk cannot locate the owners of the funds, the Clerk should escheat the funds as required by § 55.1-2518 and § 55.1-2524 of the Code of Virginia. Going forward, the Clerk should routinely monitor and disburse, when appropriate, all court liabilities as recommended by the Financial Accounting System User's Guide.

Retain Voided Receipts

Repeat: No

For seven of ten voided receipts tested (70%), the Clerk did not retain all copies of the receipt. The Clerk should closely monitor and control voided transactions as they pose an increased risk for fraudulent activity. The Clerk should not void receipts without maintaining all copies of the receipt and should provide training to staff to ensure they perform appropriate journal entries rather than unnecessarily voiding receipts.

Update Individual Receivable Account Status

Repeat: Yes (First Issued in 2022)

The Clerk does not monitor and correct accounts listed on the Individual Account Status Report. Currently, there are four credit balance accounts listed totaling \$1,009, which the Clerk should review and determine corrective action as they may indicate a receipting error or overpayment. In addition, there are three accounts, totaling \$3,367, in appeal status. Accounts should only be in appeal status when the Judge approves a stay in the sentence. The Clerk should update the individual accounts noted, and review and take appropriate and timely action on all accounts in appeal status as recommended by the Financial Accounting System User's Guide.

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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

March 14, 2024

The Honorable Amy P. Crump
Clerk of the Circuit Court
County of New Kent

Thomas W. Evelyn, Board Chair
County of New Kent

Audit Period: April 1, 2022, through December 31, 2023
Court System: County of New Kent

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 findings reported in the prior year that are 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

LH: clj

cc: The Honorable Holly B. Smith, Chief Judge
Rodney Hathaway, County Administrator
Robyn M. de Socio, Executive Secretary
Compensation Board
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia

Judge
Hon. B. Elliott Bondurant
P.O. Box 98
New Kent, Virginia 23124
804-966-9525
FAX 804-966-5265



Clerk
Hon. Amy P. Crump
P.O. Box 98
New Kent, Virginia 23124
804-966-9520
FAX 804-966-9528

June 21, 2024

Ms. Stacy Henshaw, CPA
Auditor of Public Accounts
P.O. Box 1295
Richmond, Va 23218

Re: Clerk's Response and Corrective Action Plan
Audit Period 4/1/22-12/31/23
Court System County of New Kent

Dear Ms. Henshaw:

I would like to address the items cited in your Audit Report for the above-referenced period.

Properly Reconcile Trust Funds

The Clerk does not reconcile trust funds. We noted a difference of \$844 between trust fund balances recorded in the financial system and the bank account balances, which the Clerk would have detected had she performed a proper reconciliation. The Clerk should reconcile the court's trust fund accounts upon receipt of the bank statements, as recommended by the Financial Accounting System User's Guide.

Response:

The Clerk will find and correct the difference. In the future the Clerk will closely monitor the account code when changes occur in the individual accounts.

Monitor and Disburse Liabilities

The Clerk does not properly monitor and disburse court liabilities. At the end of the audit period, the Clerk was holding \$2,609 in liabilities that she should have either disbursed or escheated. The Clerk should review all liabilities she is currently holding and disburse, as applicable. In the event the Clerk cannot locate the owners of the funds, the Clerk should escheat the funds as required by § 55.1-2518 and § 55.1-2524 of the Code of Virginia. Going forward, the Clerk should routinely monitor and disburse, when appropriate, all court liabilities as recommended by the Financial Accounting System User's Guide.

Response:

The Clerk will continue to monitor the disbursement or escheatment of current and future liabilities.

Retain Voided Receipts

For seven of 10 voided receipts tested (70%), the Clerk did not retain all copies of the receipt. The Clerk should closely monitor and control voided transactions as they pose an increased risk for fraudulent activity. The Clerk should not void receipts without maintaining all copies of the receipt and should provide training to staff to ensure they perform appropriate journal entries rather than unnecessarily voiding receipts.

Response:

Often voids are done after the customer/title examiner has left the building. The Clerk does not keep contact information on all customers. The Clerk will instruct staff to pay closer attention to all checks being presented before receipting.

Update Individual Receivable Account Status

The Clerk does not monitor and correct accounts listed on the Individual Account Status Report. Currently, there are four credit balance accounts listed totaling \$1,009, which the Clerk should review and determine corrective action as they may indicate a receipting error or overpayment. In addition, there are three accounts, totaling \$3,367, in appeal status. Accounts should only be in appeal status when the Judge approves a stay in the sentence.

Response:

The Clerk will monitor the BU06 more closely and correct accounts as needed. All accounts have been corrected.

I would like to thank you and your staff for conducting this audit. Ms. Vaughan is always a pleasure to work with and is professional and courteous to my office. I welcome her input and gain many tools for the future.

Very truly yours,
[Signature on File](#)

Amy P. Crump, Clerk