



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

FOR THE PERIOD
APRIL 1, 2021 THROUGH SEPTEMBER 30, 2022

Auditor of Public Accounts
Staci A. Henshaw, CPA

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COMMENTS TO MANAGEMENT

We noted the following matters 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.

File Annual Trust Fund Report Timely

Repeat: No

The Clerk did not file the trust fund annual reports for 2021 and 2022 timely with the Court. Section 8.01-600 of the Code of Virginia requires the Clerk to file an annual trust fund report with the Court no later than October 1 of each year and record the report in the court's trust fund order book. The Clerk should file an annual trust fund report each year in accordance with Code of Virginia requirements.

Bill and Collect Probate Taxes

Repeat: No

The Clerk does not bill estates for additional probate taxes when required. In three of ten estates tested (30%) that had additional probate tax due, the Clerk did not bill a total of \$819 in probate taxes after receiving the final inventories. Code of Virginia § 58.1-1717 requires the Clerk to compare the probate tax return to the final inventory and bill for additional taxes when applicable. The outstanding taxes owed to the Clerk for these inventories represent a loss of revenue to the Commonwealth.

The Clerk should bill the estates noted above for additional state probate tax due based on the final inventories and should ensure there is a procedure in place to calculate and bill estates for additional taxes upon receipt of the final inventories in the future.

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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

January 27, 2023

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

David Weiss, Chairman
County of Clarke

Audit Period: April 1, 2021, through September 30, 2022
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 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 or not it adequately addresses the issues in this report.

The Clerk has taken corrective action to remediate the internal control finding that we reported in the previous audit.

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 Alexander R. Iden, 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

CLERK'S OFFICE

Clarke County Circuit Court

Clerk:

April Wilkerson

**102 North Church Street
Berryville, Virginia 22611**

Phone: 540-955-5116

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Deputy Clerks:

Patricia M. McDonald
Rachel A. Cossaboon

7 February 2023

Auditor of Public Accounts
Staci A. Henshaw

Dear Ms. Henshaw:

I am writing in response to the Draft copy of the Audit Report for my office. In reference to the Annual Trust Fund Report, I immediately sent the documents to my Judge for his signature and have placed them in the Trust Fund Order book. I have made notations in my calendar, and I have also added reminders to on my on-line calendar to make sure the report gets filed in a timely manner. I am confident that this will not occur in the future.

The second error regarding Bill and Collect Probate taxes was clearly an oversight during training with a new employee. Upon the error being found, invoices for the three estates were sent out immediately. Although, this is the first issue we have had for probate, I have spoken with the deputies involved to make sure this does not occur again. I will also double check the estate files to make sure the invoices are sent out in a timely manner.

If you need further explanation, please do not hesitate to contact me.

Sincerely,

Signature Redacted

April Wilkerson
Clerk