



PATRICIA NORMAN
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF KING WILLIAM

FOR THE PERIOD
APRIL 1, 2020 THROUGH SEPTEMBER 30, 2021

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 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.

Reconcile Bank Account

Repeat: No

The Clerk did not reconcile the court's bank account during the audit period, allowing reconciling items to go unresolved for up to 18 months. Timely and complete reconciliations are an essential internal control. Allowing reconciling items to go unresolved can lead to errors and irregularities going undetected and increases the risk of loss of funds.

The Clerk should immediately reconcile the court's bank account, resolving all reconciling items and, going forward, should perform monthly bank reconciliations upon receiving the bank statement as required by the Financial Accounting System User's Guide

Retain Voided Receipts

Repeat: No

For four of nine voided receipts tested (44%), the Clerk did not retain all copies of the receipt. Voided transactions pose an increased risk for fraudulent activity and, as such, must be monitored and controlled closely. The Clerk should not void receipts without maintaining all copies of the receipt. Additionally, the Clerk should ensure the staff are properly trained to perform appropriate journal entries rather than unnecessarily voiding receipts.

Properly Bill and Collect Court Fines and Costs

Repeat: No

The Clerk and her staff did not properly bill and collect court fines and costs. In 16 of 65 cases tested (25%), some of which contained multiple assessment errors, we noted the following:

- The Clerk did not charge defendants in 15 cases for a total of \$2,732 in fines and costs.
- In seven cases, the Clerk overcharged defendants by a total of \$1,190 in costs.

The Clerk and her staff should correct the specific cases noted above and institute a more diligent system of review to minimize the likelihood of billing errors going undetected. In all cases, the Clerk should bill and collect court fines and 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

January 25, 2022

The Honorable Patricia Norman
Outgoing Clerk of the Circuit Court
County of King William

The Honorable Tina Glazebrook
Interim Clerk of the Circuit Court
County of King William

Travis Moskalski, Board Chairman
County of King William

Audit Period: April 1, 2020, through September 30, 2021
Court System: County of King William

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 response and written corrective action plan to remediate these matters provided by the Clerk are 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.

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 Richard Rizk, Chief Judge
Percy Ashcraft, County Administrator
Robyn M. de Socio, Executive Secretary
Compensation Board
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia

Tina T. Glazebrook, Clerk

Karen H. Wallace, Deputy Clerk
Land Records, Probate Division

Veronica L. Rosso, Deputy Clerk
Criminal Division

Diamond A. Stevens, Deputy Clerk
Civil Division



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Commonwealth of Virginia
KING WILLIAM CIRCUIT COURT
NINTH JUDICIAL CIRCUIT

March 31, 2022

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

RE: Corrective Action Plan for Audit Period April 1, 2020–September 30, 2021

Dear Ms. Henshaw:


I am writing to address our action plan that we have implemented to correct the three deficiencies that have been brought to my attention through the above referenced audit. I would like to mention that I recently took office as Clerk on February 1, 2022, but have taken the following steps so far.

1. **Reconcile Bank Account:** I have reconciled the bank account from the time I have taken office, February 1, 2022, and will continue to do so every month going forward, in a timely manner to ensure that errors and irregularities are decreased. My Chief Deputy and myself are also taking courses in Financial Accounting System through the Office of Executive Secretary of the Supreme Court (herein referred to as FAS) to ensure the correct procedures to reconcile.
2. **Retain Voided Receipts:** We have discussed with all Deputies the **importance** of obtaining all copies of receipts that are printed out in the event of having to void a transaction. The staff and I will continue to take classes in FAS to recognize when it is more appropriate to perform journal entries instead of voiding out receipts. We have also changed our computer to only print out one receipt for the Payor, since the Court's copy automatically generates in FAS and puts a digital copy of the Court's receipt in FAS and in individual's CIS case file.

3. **Properly Bill and Collect Court Fines and Costs**: All the Deputies including myself will continue to take FAS classes on fines and costs so that we may more accurately calculate the fines and costs. We have also implemented at least two people, one to assess and one person to review the calculations before inputting fines and costs into FAS. The Chief Deputy also corrected the mistakes that were brought to our attention by the auditor.

If any further information is needed, please do not hesitate to contact me.

Sincerely,


Tina T. Glazebrook
Clerk