



LISA A. HALL
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF BLAND

FOR THE PERIOD
OCTOBER 1, 2022 THROUGH MARCH 31, 2024

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.

Properly Bill and Collect Court Costs

Repeat: No

The Clerk and her staff did not properly bill and collect court costs. In three of 14 cases tested (21%), we noted the Clerk did not bill defendants for a total of \$860 in court costs. The Clerk should correct the specific cases noted during the audit, 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.

Retain Voided Receipts

Repeat: No

For three of five voided receipts tested (60%), 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.

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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

July 24, 2024

The Honorable Lisa A. Hall
Clerk of the Circuit Court
County of Bland

Keith Costello, Board Chair
County of Bland

Audit Period: October 1, 2022, through March 31, 2024
Court System: County of Bland

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.

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:vks

cc: The Honorable H. Lee Harrell, Chief Judge
Cameron Burton, County Administrator
Robyn M. de Socio, Executive Secretary
Compensation Board
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia



BLAND COUNTY

**CLERK'S OFFICE
CIRCUIT COURT**

**COMMONWEALTH
OF VIRGINIA**

Lisa A. Hall
Clerk

Lesa J. Berry
Chief Deputy Clerk

Kara Burton
Deputy Clerk

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Suite 104

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August 22, 2024

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

Dear Staci,

I have received a draft copy of the letter for my recent Audit. I have attached my corrective plan that was in affect immediately after Daniel gave me my report. I would like to explain some situations that may have caused these issues, I hope you will find them to be acceptable. I was Chief Deputy Clerk until appointed Clerk, February 1, 2023. I was the only clerk working in criminal as my Clerk was preparing to retire. Our office consisted of three Deputy Clerks and the Clerk. The Clerk then did not do any criminal files often, totally relying on myself to do fines and costs. Upon the finding of the 3 errors in criminal cases out of 14 tested during my audit, those errors were corrected upon finding, which was during the audit, so there was not any loss of revenues. I feel my office is in compliance with all laws and regulations as required.

Starting February 1, 2023, I was appointed Clerk, I introduced my Deputy Clerk to the criminal division. May 31, 2023, my other Deputy Clerk resigned, and it was election year for me and had opposition. I opted not to hire anyone during the remainder of 2023 as it was only myself and my Deputy Clerk running the office. This office does not have one division to learn, we must know every division. Maintaining the office with only two of us for that year was trying but we never had any issues or complaints from the public. Many days were overwhelming, but I feel it was successful. I hired a full time Deputy Clerk for the vacant position on January 8, 2024. My now Chief Deputy Clerk has taken multiple criminal case processing, fines and costs assessment webinars that has educated her more in that part. I feel we are on the right path to properly assessing and collecting court costs more efficiently in accordance with the Code of Virginia.

I also wanted to address the voided receipt issue that is noted in my audit. When I was in Clerk Orientation, March of 2023, there was discussion among OES and Clerks about receipts, only printing one that is all we need, as it copies into CIS. Prior to that I had always printed two receipts and retain any voided ones as instructed. This did cause some confusion within the office. That has and will remain corrected and enforced with my staff.



BLAND COUNTY

**CLERK'S OFFICE
CIRCUIT COURT**

**COMMONWEALTH
OF VIRGINIA**

Lisa A. Hall
Clerk

Lesa J. Berry
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In closing, I would like to address, that I have been in the Circuit Court Clerk's Office since 2005, I have always taken audits very seriously and never wanted to make a mistake. If a mistake was found, it was addressed and/or corrected. I take pride in my work here in the Clerk's Office and plan to have a clean compliant audit in the next year. I hope this letter and corrective action plan will meet your standards and reconsider my draft audit letter. I would be happy to talk to you further if you have any questions or would like to discuss in further detail.

Sincerely,
[Signature on
File](#)

Lisa A. Hall