



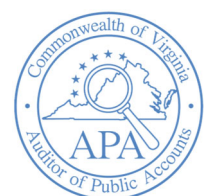
MELISSA G. MORRIS
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF ORANGE

FOR THE PERIOD
APRIL 1, 2023 THROUGH MARCH 31, 2024

Auditor of Public Accounts
Staci A. Henshaw, CPA

www.apa.virginia.gov

(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: Yes (First issued to former Clerk in 2020. New finding for current Clerk)

The Clerk and her staff did not properly bill and collect court costs. In 13 of 41 cases tested (32%), we noted the following errors.

- The Clerk did not charge defendants in ten cases a total of \$3,029 in court costs.
- The Clerk overcharged defendants in three cases a total of \$1,089 in court Costs.

The Clerk and her staff should correct the specific cases noted above, seek additional training in the billing and collection of fines and 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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Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

July 17, 2024

The Honorable Melissa G Morris
Clerk of the Circuit Court
County of Orange

R. Mark Johnson, Board Chair
County of Orange

Audit Period: April 1, 2023, through March 31, 2024
Court System: County of Orange

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 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: clj

cc: The Honorable Claude V. Worrell, Jr., Chief Judge
Theodore L. Voorhees, County Administrator
Robyn M. de Socio, Executive Secretary
Compensation Board
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia

DAVID B. FRANZEN

RESIDENT JUDGE

MELISSA G MORRIS

CIRCUIT COURT CLERK

TELEPHONES:

JUDGE: (540)672-2433

CLERK'S OFFICE: (540)672-6162

FAX: (540)672-2939

ORNGE COUNTY, VIRGINIA



CIRCUIT COURT

110 NORTH MADISON ROAD, SUITE 300
P.O. BOX 230, ORANGE, VA 22960

ANNA ZUMMO,

CHIEF DEPUTY CLERK

CRIMINAL/COURT SERVICES

TIERRA ROSS, DEPUTY CLERK

CRIMINAL/COURT SERVICES

DIXIE CHARETTE, SR DEPUTY CLERK

COURT SERVICES-CIVIL/PROBATE

CARLEE VERLING, DEPUTY CLERK

COURT SERVICES-CIVIL

NOEL BLEDSOE, DEPUTY CLERK

LAND RECORDS/RECORDING

AMY ROBERTS, DEPUTY CLERK

JURY MANAGEMENT

MADDIE ANDES, DEPUTY CLERK

ADMINISTRATIVE SERVICES

September 4, 2024

Staci A Henshaw
Audit of Public Accounts
PO BOX 1295
Richmond VA 23218

Dear Ms. Henshaw,

Please find enclosed my response and corrective action plan that my office has taken to correct the findings of the Auditor.

Properly Bill and Collect Court Costs:

The Clerk did not charge defendants in ten cases a total \$3,029 in court cost.

In reviewing the auditor's findings, we found that 8 out of the 10 cases were General District Attorney fees not allocated in the Circuit Court costs One jail fee and one psychological evaluation fee.

The Clerk overcharged defendants in three cases a total of \$1,089, in court costs.

In reviewing these cases, we found that all of three cases were DNA samples that were previously taken and should only be charged once to a defendant.

Since I took the Clerk's position on July 1, 2023, our office has undertaken many changes. My criminal deputy stepped into the position on July 1 as well and my criminal deputy II started in October 2023. Our office had been understaffed for quite some time and training has been extremely difficult at times. Both deputies have been in this position for a short period of time and there was some misunderstanding on the guidelines of some of the charges.

All cost were corrected and updated immediately following the audit. My staff went a step further and checked all criminal cost allocated since July 1, 2023. With the help and suggestion of our auditor Pam Williams, we also implemented a cost sheet to be used on all new criminal files along with a checks and balance procedure on fines and cost.

Since March 2024, my office is fully staffed, and both of my criminal deputies have taken and will continue to take any classes offered pertaining to the criminal department. We have also implemented a procedural manual to assist in training and cross training.

My office continues to look for new avenues to improve the Clerk's office. Each department in the Clerk's office now has a procedural manual. Everyone in my office is undergoing extensive training and cross training.

In lieu of the findings, I was very pleased with our audit results. I appreciate the courteous, and professional manner of the audit by Pam Williams.

Sincerely,

Signature on File

Melissa Morris, Clerk
Orange County Circuit Court