



Staci A. Henshaw, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

March 12, 2025

The Honorable Susan W. Minarchi  
Clerk of the Circuit Court  
County of Caroline

Jeffrey S. Black, Board Chair  
County of Caroline

Audit Period: October 1, 2023, through September 30, 2024  
Court System: County of Caroline

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court for 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 no matters involving internal control and its operation necessary to bring to management's attention.

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

Susan W. Minarchi, Clerk of the Circuit Court  
Jeffrey S. Black, Board Chair  
March 12, 2025  
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We acknowledge the cooperation extended to us by the Clerk and the Clerk's staff during this engagement.

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cc: The Honorable Victoria A. B. Willis, Chief Judge  
Charles M. Culley, Jr., County Administrator  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia