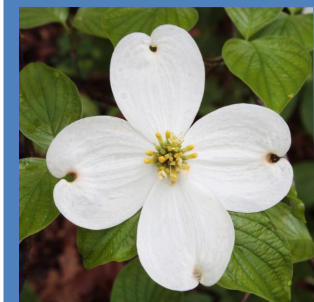


MELISSA TYLER

CLERK OF THE CIRCUIT COURT

FOR THE

COUNTY OF ORANGE

FOR THE PERIOD

APRIL 1, 2025 THROUGH MARCH 31, 2026

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 have 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: Yes (First issued in 2025)

The Clerk has not reconciled the court's bank account since June 2024. Timely and complete reconciliations are an essential internal control. Allowing reconciling items to go unresolved can lead to errors and irregularities going undetected and can increase the risk of loss of funds. The Clerk should perform monthly bank reconciliations upon receiving the bank statement as required by the Financial Accounting System User's Guide.

Properly Assess and Bill Court Costs
Repeat: No

The Clerk and the Clerk's staff did not properly assess and bill court costs. In 13 of 28 (46%) cases tested, we noted the following errors.

- In five cases, the Clerk overcharged defendants a total of $3,599 in court costs.
- The Clerk did not charge defendants in seven cases a total of $1,287 in court costs.
- In one case, the Clerk miscoded in the financial system costs of $250 as Commonwealth instead of local.

The amounts above are based on actual errors noted within our sample of court transactions, the impact of which we did not project to all transactions of the court. The Clerk and the Clerk's staff should correct the specific cases noted above, seek additional training in the assessment and billing of court costs, and establish a system of review to minimize the likelihood of billing errors going undetected. In all cases, the Clerk should assess and bill court costs in accordance with the Code of Virginia.

Update Payment Plan Policy
Repeat: No

The Clerk has not updated the court's official payment plan policy posted in the Clerk's office or on the court's website, as required by §19.2-354 of the Code of Virginia. Posting this information ensures that defendants are aware of the court's payment plan policies and aids in maximizing collection efforts. The Clerk should update the court's approved payment plan policy 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 9, 2026

The Honorable Melissa Tyler
Clerk of the Circuit Court
County of Orange

J. Bryan Nicol, Board Chair
County of Orange

Review Period: April 1, 2025, through March 31, 2026
Court System: County of Orange

We have reviewed the financial operations for the office of the Clerk of the Circuit Court for the County of Orange, for the period noted above, pursuant to § 30-134 of the Code of Virginia. Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial accounting system; evaluate the Clerk's internal controls; and test the Clerk's compliance with significant state laws, regulations, and policies related to financial operations.

The Clerk is responsible 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 information, effectiveness and efficiency of financial 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. It is our responsibility to perform procedures to the extent necessary to satisfy the objectives of this engagement.

We noted matters involving internal control and its operation necessary to bring to the Clerk'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 the Clerk's staff during this engagement.

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LJH/clj

cc: The Honorable Claude Worrell, II, Chief Judge
Glenda Paul, County Administrator
Robyn de Socio, Executive Secretary
Compensation Board
Paul 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

ORANGE COUNTY, VIRGINIA

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 18, 2026

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

Dear Ms. Henshaw,

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

<u>Properly Assess and Bill Court Cost</u>

The Clerk did not charge defendants in ten cases a total 13 cases in court cost.

In reviewing the auditor's findings, we found that 5 out of the 13 cases were General District Attorney fees not allocated in the Circuit Court, 7 Court Appointed Attorney's expense fees.

All costs were corrected and updated immediately following the audit. We have had several changes in our interoffice staff. We have been cross training several staff members to provide additional support with our criminal division. In doing so, going forward , my Chief Deputy will provide additional audit checking for all costs and fines. We also continue to take part in training with the Office of Executive Secretary as the classes become available.

<u>Reconcile Bank Account</u>

Upon the advice of the auditor from the previous audit, the clerk contacted an accounting auditing firm, Accounting Solutions, who was hired to assist in finding discrepancies to reconcile the bank statement. The Clerk also consulted with Spotsylvania Circuit Court who made available their Chief Deputy to assist with the bank statements. There was .64 cent discrepancy that followed and could not be found by any of the parties. The clerk has made corrections as needed.

The Clerk continues to work with Spotsylvania to help rectify small amounts of discrepancies. Since we have had ongoing training, this has opened the opportunity to have my Chief Deputy take on several task. This will allow the Clerk to work more effectively and efficiently in the Clerk's everyday duties.

Update Payment Plan Policy

The Clerk updated the court's official payment plan policy and posted it.

The Clerk's office continues to educate and learn through training and classes to assist in maintaining and managing the accounts in the Clerk's office. With the advice of the Spotsylvania Chief Deputy, we have changed several bookkeeping procedures to help with the daily and monthly reconciliation of the bank statements. We continue to work through very small increment amounts in few other months to have all bank reconciliation current.

Since taking office in 2024, our office has taken on many obstacles. I now have a full staff who have not only trained in their positions but have crossed trained in other positions. This has been a process but now affords me the opportunity to train my Chief Deputy to assist with tasks to make our office and my job more efficient.

The Clerk's office continues to work hard and will continue to put measures in place to improve our audits.

Sincerely,

Signature on File

Melissa Tyler, Clerk
Orange County Circuit Court