



MARK W. SCARCE  
CLERK OF THE CIRCUIT COURT  
FOR THE  
COUNTY OF PITTSYLVANIA

FOR THE PERIOD  
OCTOBER 1, 2021 THROUGH MARCH 31, 2023

Auditor of Public Accounts  
Staci A. Henshaw, CPA

[www.apa.virginia.gov](http://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.

### **Properly Bill and Collect Court Costs**

**Repeat:** No

The Clerk did not properly bill and collect court costs. In four of 25 cases tested (16%), we noted the following errors.

- The Clerk did not apply \$4,000 in cash evidence to the defendant's court costs as ordered by the court.
- The Clerk overcharged defendants in two cases a total \$114 in court costs.
- In one case, the Clerk did not charge the defendant \$35 in court costs.

The Clerk 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 costs in accordance with the Code of Virginia.

### **Properly Monitor and Disburse Liabilities**

**Repeat:** No

The Clerk does not properly monitor and disburse court liabilities. The Clerk is currently holding \$2,333 in liabilities that he should have disbursed. The Clerk should disburse the amounts noted and, going forward, should monitor and disburse liabilities monthly as recommended by the Financial Accounting System User's Guide.

### **Reconcile Liability Accounts**

**Repeat:** No

The Clerk did not reconcile the liability accounts to the general ledger. We noted a difference in trust fund balances of approximately \$89,000 between the general and subsidiary ledgers. Timely and complete reconciliations between the general ledger and liabilities report are essential to ensure the accuracy and reliability of financial information recorded in the financial system. The Clerk should reconcile the general ledger to the liabilities report monthly as required by the Financial Accounting System User's Guide.

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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

June 1, 2023

The Honorable Mark W. Scarce  
Clerk of the Circuit Court  
County of Pittsylvania

Darrell Dalton, Board Chair  
County of Pittsylvania

Audit Period: October 1, 2021, through March 31, 2023  
Court System: County of Pittsylvania

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.

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

We discussed these comments with the Clerk, and we acknowledge the cooperation extended to us by the Clerk and his staff during this engagement.

Staci A. Henshaw  
AUDITOR OF PUBLIC ACCOUNTS

LJH:vks

cc: The Honorable Timothy W. Allen, Chief Judge  
Stuart Turille, Jr., County Administrator  
Robyn M. de Socio, Executive Secretary  
Compensation Board  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia



Mark W. Scarce  
Clerk of Court

# Clerk of Court

## Pittsylvania County Circuit Court

P.O. Drawer 31  
Chatham, Virginia 24531  
434-432-7887

July 20, 2023

### Deputies:

Stephenie Adams  
Jessica Andrews  
Tammy Birdsong  
Terri Clark  
Heidi Jones  
Kathy K. Jones  
Ann Kimber  
Katie Owen  
Leecy Painter  
Judy W. Pierce  
Crystal Powell  
Josh Reed

Staci A. Henshaw  
Auditor of Public Accounts

Dear Ms. Henshaw:

This letter is in response to the Audit Report for the recently completed audit in this Court. The audit period was from October 1, 2021, through March 31, 2023.

Clerk and staff were made aware of some issues arising from the aforementioned audit as outlined below.

#### Properly Bill and Collect Court Costs:

- \$4,000.00 in cash evidence that had not been applied to defendant's court costs as court order. This oversight has been corrected and the money has been applied to the defendant's court costs.
- Overcharge and/or undercharge defendant in court costs. More diligence will be done to prevent this from happening in the future.

#### Properly Monitor and Disburse Liabilities:

- In the process of sending liabilities to unclaimed properties.

#### Reconcile Liability Accounts:

- Reconciled in June 2023.

Yours truly,

[Signature on File](#)

Mark W. Scarce

MWS/jwp