

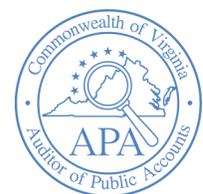


ANGIE HARRIS
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF PITTSYLVANIA

FOR THE PERIOD
APRIL 1, 2024 THROUGH MARCH 31, 2025

Auditor of Public Accounts
Staci A. Henshaw, CPA

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(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 Assess and Bill Court Costs

Repeat: No

The Clerk and the Clerk's staff did not properly assess and bill court costs. In 12 of 79 (15%) cases tested, we noted the following errors.

- The Clerk did not charge defendants in six cases a total of \$4,826 in court costs.
- In six cases, the Clerk overcharged defendants a total of \$3,816 in court costs.

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.

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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

November 4, 2025

The Honorable Angie Harris
Clerk of the Circuit Court
County of Pittsylvania

Robert Tucker, Jr., Board Chair
County of Pittsylvania

Audit Period: April 1, 2024, through March 31, 2025
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 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.

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

We discussed this matter 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/vks

cc: The Honorable Stacey Moreau, Chief Judge
Vincent Shorter, County Administrator
Robyn M. de Socio, Executive Secretary
Compensation Board
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia



Angie R. Harris
Clerk of Court

Clerk of Court
Pittsylvania County Circuit Court
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Jessica Andrews
Tammy Birdsong
Terri Clark
Natalie Hudson
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Angela Morris
Katie Owen
Judy W. Pierce
Crystal Powell
Josh Reed
Beverly Watlington

August 4, 2025

Hon. Staci A. Henshaw
Auditor of Public Accounts

Re: Corrective Action Plan

Dear Hon. Henshaw:

This letter is in response to the Audit Report for the recently complete audit in this Court.

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

The Clerk and the Clerk's staff did not properly assess and bill court costs. The Clerk did not charge the defendants in six cases a total of \$4,826 in court costs. In six cases, the Clerk overcharged defendants a total of \$3,816 in court costs.

Before the auditor left the premises during the audit, our office was able to correct all inconsistencies in court costs. We have two new criminal clerks, and our criminal clerk that was here for thirty years trained them before she left but we will seek additional training and bill in accordance with the Code of Virginia.

We have corrected the findings from the prior year that were not reissued. Thank you.

Sincerely,
Signature on File

Angie Reece Harris, Clerk