



STACY L. STAFFORD
CLERK OF THE CIRCUIT COURT
FOR THE
CITY OF COLONIAL HEIGHTS

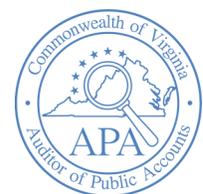
FOR THE PERIOD
JANUARY 1, 2022 THROUGH JUNE 30, 2023

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 Bill and Collect Court Costs

Repeat: No

The Clerk and her staff did not properly bill and collect court costs. In eight of 62 cases tested (13%), we noted the following errors.

- In six cases, the Clerk did not charge defendants a total of \$4,373 in court costs.
- The Clerk overcharged defendants in two cases a total of \$150 in court costs.

The Clerk and her staff should correct the specific cases noted above, seek additional training in the billing and collection of court 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 fines and costs in accordance with the Code of Virginia.

-TABLE OF CONTENTS-

| | <u>Pages</u> |
|---|--------------|
| COMMENTS TO MANAGEMENT | |
| AUDIT LETTER | 1-2 |
| CLERK'S RESPONSE AND CORRECTIVE ACTION PLAN | 3 |



Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

November 6, 2023

The Honorable Stacy L. Stafford
Clerk of the Circuit Court
City of Colonial Heights

Gregory Kochuba, Mayor
City of Colonial Heights

Audit Period: January 1, 2022 through June 30, 2023
Court System: City of Colonial Heights

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 internal control findings 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 her staff during this engagement.

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LJH:vks

cc: The Honorable David E. Johnson, Chief Judge
Douglas Smith, City Manager
Robyn M. de Socio, Executive Secretary
Compensation Board
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia

**Circuit Court Clerk's Office
City of Colonial Heights**



**STACY L. STAFFORD
CLERK**

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**JUDGES
STEVEN C. McCALLUM
EDWARD A. ROBBINS, JR.
DAVID E. JOHNSON
JAYNE A. PEMBERTON
M. DUNCAN MINTON, JR.**

**STEVEN B. NOVEY
PRESIDING JUDGE**

December 28, 2023

Staci A. Henshaw
Auditor of Public Accounts
101 N. 14th Street, 8th Floor
Richmond, VA 23219

Dear Ms. Henshaw:

I am writing in response to the comments to management in our recent audit regarding the issue of properly billing and collecting court costs. All issues were immediately resolved at the conclusion of the audit. Most of the issues were not properly assessing the costs of psychological evaluations to the defendant's court costs. Most often, there is quite a delay in the receipt and payment of the evaluations until that actual cost is assessed to the defendant, because the conclusion of the case does not occur until the defendant is rehabilitated, which sometimes takes over a year.

Moving forward we have taken corrective actions to place these evaluation costs on a checklist to assess to the defendant's costs at the conclusion of the case and to have a list of those fees that have been paid from the Supreme Court so that we can cross check the reimbursements.

Sincerely,
[Signature On File](#)

Stacy L. Stafford, Clerk