



VICTORIA WASHINGTON
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF CHARLES CITY

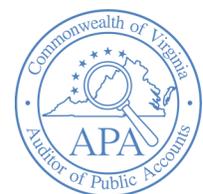
FOR THE PERIOD
JANUARY 1, 2022 THROUGH JUNE 30, 2023

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.

Properly Bill and Collect Court Fines and Costs

Repeat: Yes (first issued in 2018 as Properly Bill and Collect Court Costs)

The Clerk and her staff did not properly bill and collect court fines and costs. In five of 23 cases tested (22%), we noted the following errors.

- The Clerk did not charge defendants in four cases a total of \$878 in court costs.
- In one case, the Clerk overcharged a defendant \$200 in court fines.

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.

Properly Bill and Collect Probate Taxes and Fees

Repeat: No

The Clerk did not properly bill and collect probate taxes and fees when recording wills. In four of ten estates tested (40%), we noted the Clerk overcharged one estate \$1,870 in probate taxes and did not bill and collect a total of \$29 in taxes and fees for three other estates. The Clerk should correct the errors noted during the audit and, going forward, should properly bill and collect probate taxes and fees when recording estates, as required by 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

October 20, 2023

The Honorable Victoria Washington
Clerk of the Circuit Court
County of Charles City

Gilbert Smith, Board Chairman
County of Charles City

Audit Period: January 1, 2022, through June 30, 2023
Court System: County of Charles City

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.

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: clj

cc: The Honorable Holly B. Smith, Chief Judge
Michelle Johnson, County Administrator
Robyn M. de Socio, Executive Secretary
Compensation Board
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia

COMMONWEALTH OF VIRGINIA
COUNTY of CHARLES CITY



Circuit Court Charles City County
Victoria Washington, Clerk
10780 Courthouse Road
P.O. Box 86
Charles City, Virginia 23030

PHONE: (804)652-2105
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December 12, 2023

To Staci A. Henshaw,

In Re: Audit Report Period January 1, 2022 through June 30, 2023

Dear Ms./Mrs. Henshaw,

In response to the above referenced report:

Properly Bill and Collect Court Fines and Costs:

In all cases that had issues they were corrected and resolved prior to the Auditor completing her findings. The error issues have decreased since attending fines and cost classes which is a part of our corrective action plan to attend again to ensure that we all understand what needs to be done.

Properly Bill and Collect Probate Taxes and Fees:

In reference to the errors, they were corrected prior to the auditor completing her findings and notifications were sent out to all parties involved. There was a mathematical error which has been corrected. Corrective action plan is to attend a probate class to ensure all processes are being applied according to statute.

Sincerely,
[Signature on File](#)

Victoria Washington, Clerk