



TAMARA WARD
CLERK OF THE CIRCUIT COURT
FOR THE
CITY OF HOPEWELL

FOR THE PERIOD
APRIL 1, 2020 THROUGH SEPTEMBER 30, 2021

Auditor of Public Accounts
Staci A. Henshaw, CPA

www.apa.virginia.gov

(804) 225-3350



COMMENTS TO MANAGEMENT

We noted the following matter involving internal control and its operation that has led or could lead to the loss of revenues, assets, or otherwise compromise the Clerk's fiscal accountability.

Invest Trust Funds Timely

Repeat: No

The Clerk did not invest \$62,061 in trust funds received during the audit period timely. We noted delays of more than two months. Section 8.01-600 of the Code of Virginia requires the Clerk to invest trust funds within 60 days of the court order establishing the trust fund or become personally liable for any resulting loss of income if not invested in the prescribed time frame. The Clerk should invest all trust funds 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

December 17, 2021

The Honorable Tamara Ward
Clerk of the Circuit Court
City of Hopewell

Patience Bennett, Mayor
City of Hopewell

Audit Period: April 1, 2020 through September 30, 2021
Court System: City of Hopewell

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 possibly lead to the loss of revenues or assets, or otherwise compromise fiscal accountability.

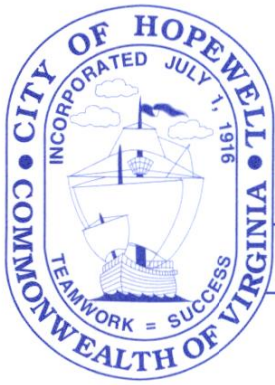
We noted a matter involving internal control and its operation necessary to bring to management's attention. The matter is discussed in the section titled Comments to Management. Any response and written corrective action plan to remediate this matter provided by the Clerk are included as an enclosure to this report.

We discussed this comment 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 W. Edward Tomko III, Chief Judge
March Altman, City Manager
Robyn M. de Socio, Executive Secretary
Compensation Board
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia



The
City
of
Hopewell, Virginia

TAMARA J. WARD
Clerk of Circuit Court

100 E. Broadway - Rm. 251 • Hopewell, Virginia 23860 • (804) 541-2239 • Fax (804) 541-2438

February 9, 2022

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

IN RE: Audit of Hopewell Circuit Court Clerk's Office
 April 1, 2020 through September 30, 2021

Dear Ms. Henshaw:

We would like to thank you for the courtesy extended to my office during our Audit Period and are pleased to have heard so much positive feedback about the countless tasks that we have adhered to correctly especially during the challenging time this pandemic has caused for each of our offices.

The issue however that was brought to my attention was the delay in opening four trust fund accounts which has never previously occurred. The pandemic has brought unique and challenging obstacles as to how we conduct business. To rectify this from ever happening again, I had previously stressed to our Bank the importance of them being able to accommodate the Court to get these accounts opened and moving forward there have been no problems recently with being able to get timely appointments as things are getting back to being more normal. Please note this office deals with a high volume of cases and accounts yearly and there has never been an issue prior to the pandemic with opening trust fund accounts. The delays caused by not being able to get timely appointments to open the four new accounts have been resolved and will not be a problem again.

We strive to do everything possible to comply with all requirements to ensure that this office follows the best practices and procedures put in place to help guide us.

Thank you again for the professionalism and courtesy extended to my office during our Audit Period by the Auditor of Public Accounts. We welcome the opportunity to always make things better especially while having to navigate the constraints of conducting business during this pandemic. It has been a challenging time for all of us.

Sincerely,

A handwritten signature in blue ink that reads "Tamara J. Ward, Clerk". The signature is fluid and cursive, with a long horizontal stroke at the end.

Tamara J. Ward, Clerk
Hopewell Circuit Court