



AMY CRUMP
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF NEW KENT

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

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 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.

Reconcile Bank Account

Repeat: No

The Clerk did not reconcile the court's bank account during the audit period. Timely and complete reconciliations are an essential internal control. Allowing reconciling items to go unresolved can lead to errors and irregularities going undetected and can increase the risk of loss of funds. The Clerk should perform monthly bank reconciliations upon receiving the bank statement as required by the Financial Accounting System User's Guide.

Properly Reconcile Trust Funds

Repeat: Yes (first Issued in 2022)

The Clerk does not reconcile trust funds. We noted a difference of \$545 between trust fund balances recorded in the financial system and the bank account balances, which the Clerk would have detected had she performed a proper reconciliation. The Clerk should reconcile the court's trust fund accounts upon receipt of the bank statements, as recommended by the Financial Accounting System User's Guide.

Properly Assess and Bill Court Fines and Costs

Repeat: No

The Clerk and the Clerk's staff did not properly assess and bill court fines and costs. In four of 35 (11%) cases tested, we noted the following errors.

- The Clerk did not charge the defendants in three cases a total of \$2,200 in court costs.
- In one case, the Clerk did not charge the defendant a \$500 fine.

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 fines, 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 and fines in accordance with the Code of Virginia.

Monitor and Disburse Liabilities**Repeat:** Yes (first issued in 2023)

The Clerk does not properly monitor and disburse liabilities. At the end of the audit period, the Clerk was holding \$13,109 in liabilities that she should have either disbursed or escheated. The Clerk should review all liabilities she is currently holding and disburse, as applicable. In the event the Clerk cannot locate the owners of the funds, the Clerk should escheat the funds as required by § 55.1-2518 and § 55.1-2524 of the Code of Virginia. Going forward, the Clerk should routinely monitor and disburse, when appropriate, all court liabilities as recommended by the Financial Accounting System User's Guide.

Retain Voided Receipts**Repeat:** Yes (first Issued in 2023)

For four of eight (50%) voided receipts tested, the Clerk did not retain all copies of the receipt. The Clerk should closely monitor and control voided transactions as they pose an increased risk for fraudulent activity. The Clerk should not void receipts without maintaining all copies of the receipt and should provide training to staff to ensure they perform appropriate journal entries rather than unnecessarily voiding receipts.

Promptly Identify and Resolve Accounting Errors**Repeat:** Yes (first issued in 2022 – Update Individual Receivable Account Status)

The Clerk did not promptly identify and resolve accounting errors listed on Journal Voucher Register and Individual Account Status Reports. Specifically, we noted the following.

- There were six rejected journal vouchers totaling \$449 dating back to March 2019.
- There were six accounts listed on the March 2025 Individual Account Status Report that require corrective action, with the oldest dating back to March 2021.

The Clerk should take corrective action to resolve the accounting errors identified, and going forward, should promptly identify and resolve all accounting errors.

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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 10, 2025

The Honorable Amy Crump
Clerk of the Circuit Court
County of New Kent

Thomas Evelyn, Board Chairman
County of New Kent

Review Period: January 1, 2024, through March 31, 2025
Court System: County of New Kent

We have reviewed the financial operations for the office of the Clerk of the Circuit Court for the County of New Kent, for the period noted above, pursuant to § 30-134 of the Code of Virginia. Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial accounting system; evaluate the Clerk's internal controls; and test the Clerk's compliance with significant state laws, regulations, and policies related to financial operations.

The Clerk is responsible 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 information, effectiveness and efficiency of financial 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. It is our responsibility to perform procedures to the extent necessary to satisfy the objectives of this engagement.

We noted matters involving internal control and its operation necessary to bring to the Clerk'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 the Clerk's staff during this engagement.

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LJH/clj

cc: The Honorable Joshua DeFord, Chief Judge
Rodney Hathaway, County Administrator
Robyn de Socio, Executive Secretary
Compensation Board
Paul DeLosh, Director of Judicial Services
Supreme Court of Virginia

Judge
Hon. B. Elliott Bondurant
P.O. Box 98
New Kent, Virginia 23124
804-966-9525
FAX 804-966-5265



Clerk
Hon. Amy P. Crump
P.O. Box 98
New Kent, Virginia 23124
804-966-9520
FAX 804-966-9528

December 2, 2025

Ms. Staci A. Henshaw
Auditor of Public Accounts
P.O. Box 1295
Richmond, Virginia 23218

Re: Clerk's Response and Corrective Action Plan
Court System County of New Kent

Dear Ms. Henshaw:

I would like to address the items cited in your Audit Report for the above-referenced period for this office.

Reconcile Bank Account

Repeat: No

The Clerk did not reconcile the court's bank account during the audit period. Timely and complete reconciliations are an essential internal control. Allowing reconciling items to go unresolved can lead to errors and irregularities going undetected and can increase the risk of loss of funds. The Clerk should perform monthly bank reconciliations upon receiving the bank statement as required by the Financial Accounting System User's Guide.

Properly Reconcile Trust Funds

Repeat: Yes (first Issued in 2022)

The Clerk does not reconcile trust funds. We noted a difference of \$545 between trust fund balances recorded in the financial system and the bank account balances, which the Clerk would have detected had she performed a proper reconciliation. The Clerk should reconcile the court's trust fund accounts upon receipt of the bank statements, as recommended by the Financial Accounting System User's Guide.

Corrective Action:

The Clerk will be hiring an accounting firm to resolve the unreconciled accounts. Then the Clerk will maintain the reconciliations.

Properly Assess and Bill Court Fines and Costs

Repeat: No

The Clerk and the Clerk's staff did not properly assess and bill court fines and costs. In 4 of 35 (11%) cases tested, we noted the following errors.

- The Clerk did not charge the defendants in three cases a total of \$2,200 in court costs.
- In one case, the Clerk did not charge the defendant a \$500 fine.

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 fines, 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 and fines in accordance with the Code of Virginia.

Corrective Action:

The Clerk hired several new employees since the last audit and has been training them in accessing fines and costs. The Clerk will continue to check and train on accessing the fines and costs.

Monitor and Disburse Liabilities

Repeat: Yes (first issued in 2023)

The Clerk does not properly monitor and disburse liabilities. At the end of the audit period, the Clerk was holding \$13,109 in liabilities that she should have either disbursed or escheated. The Clerk should review all liabilities she is currently holding and disburse, as applicable. In the event the Clerk cannot locate the owners of the funds, the Clerk should escheat the funds as required by § 55.1-2518 and § 55.1-2524 of the Code of Virginia. Going forward, the Clerk should routinely monitor and disburse, when appropriate, all court liabilities as recommended by the Financial Accounting System User's Guide.

Corrective Action:

The Clerk will promptly disburse funds as needed.

Retain Voided Receipts

Repeat: Yes (first Issued in 2023)

For four of eight (50%) voided receipts tested, the Clerk did not retain all copies of the receipt. The Clerk should closely monitor and control voided transactions as they pose an increased risk for fraudulent activity. The Clerk should not void receipts without maintaining all copies of the receipt and should provide training to staff to ensure they perform appropriate journal entries rather than unnecessarily voiding receipts.

Corrective Action:

The Clerk will make every effort to get all copies of receipts back to the office.

Promptly Identify and Resolve Accounting Errors

Repeat: Yes (first issued in 2022 – Update Individual Receivable Account Status)

The Clerk did not promptly identify and resolve accounting errors listed on Journal Voucher Register and Individual Account Status Reports. Specifically, we noted the following.

- There were six rejected journal vouchers totaling \$449 dating back to March 2019.
- There were six accounts listed on the March 2025 Individual Account Status Report that require corrective action, with the oldest dating back to March 2021.

The Clerk should take corrective action to resolve the accounting errors identified, and going forward, should promptly identify and resolve all accounting errors.

Corrective Action:

The Clerk will coordinate with OES to resolve these issues.

I would like to thank you and your staff for conducting this audit. Ms. Vaughan is always a pleasure to work with and is professional and courteous to my office. I welcome her input and gain many tools for the future.

Very truly yours,

Signature on File

Amy P. Crump, Clerk