



KENNETH SWISHER
CLERK OF THE CIRCUIT COURT
FOR THE
CITY OF LYNCHBURG

FOR THE PERIOD
JANUARY 1, 2024 THROUGH DECEMBER 31, 2024

Auditor of Public Accounts
Staci A. Henshaw, CPA
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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 20 of 64 (31%) cases tested, we noted the following errors.

- The Clerk did not charge defendants in ten cases a total of \$6,292 in court costs.
- In seven cases, the Clerk miscoded in the financial system costs of \$1,226 as Commonwealth instead of local and costs of \$450 as local instead of Commonwealth.
- The Clerk overcharged defendants in three cases a total of \$1,075 in court costs.
- For five cases, the Clerk did not bill the locality for \$620 in attorney fees.

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 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

June 6, 2025

The Honorable Kenneth Swisher
Clerk of the Circuit Court
City of Lynchburg

Larry Taylor, Mayor
City of Lynchburg

Audit Period: January 1, 2024, through December 31, 2024
Court System: City of Lynchburg

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.

We discussed this comment 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 Frank Yeatts, Chief Judge
Wynter Benda, City Manager
Robyn M. de Socio, Executive Secretary
Compensation Board
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia



TODD SWISHER, CLERK

CLERK'S OFFICE
LYNCHBURG CIRCUIT COURT

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F. PATRICK YEATTS, JUDGE
J. FREDERICK WATSON, JUDGE

October 3, 2025

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

Dear Mrs. Henshaw:

Greetings, I would first like to thank Mrs. Lyndsey Tatum for her efforts in conducting the recent APA audit (March 2025), which reviewed the period January 1, 2024, through December 31, 2024. She was professional in approach and a pleasure to have on site. I welcome any auditing process as an opportunity for my office to improve and Mrs. Tatum's findings reflect both our organizational strengths and developmental opportunities. It is critical to be aware of both as we strive for sustained excellence. Overall, I am extremely pleased with the results of the audit. This audit focused on all areas of financial transactions within the office, internal control measures, compliance with state laws, regulations, and policies. It was not limited to one specific area. Considering the thousands of financial transactions this office conducts each year in a myriad of different areas, the fact that one matter of internal control was noted, reflects impressive, sound fiscal practices and control. I know the office strives very hard to excel in this area. I say this not to discount the one matter noted related to the billing and collecting of court costs, but simply to provide some overall context related to the audit. The Lynchburg Circuit Court Clerk's Office will certainly be mindful of the results of this audit and strive to improve in the area noted. The following are measures that this office will continue to implement to ensure corrective action related to the assessing and collection of court costs.

The errors noted in the report were the result of human error and not indicative of systemic or procedural error. Considering the significant workload of this office, which increases each year, a degree of human error is inevitable – the key is to minimize them through awareness, continuing education, and communication among staff members. It is also important to note that our office experienced significant turnover within the Criminal Division (those responsible for assessing court costs) during the 2024 calendar year. As a result, we transitioned three new clerks to that workgroup during the year (a 75% turnover rate - 4 positions are allocated to that workgroup). That degree of turnover made for an extremely challenging period. It takes time to learn any new role, and that is particularly true in this situation. Simply put, one doesn't learn this role in a month, or even 6-12 months, it just takes time to find a comfort level considering the enormous amount of responsibility this position is entrusted with performing. Without question, this amount of turnover is relevant to the matter of internal control noted in the audit results.

Corrective Actions:

We have ensured that those involved in the assessing and collection of court costs have had additional training (June 2025) since this audit was conducted. Additionally, for the past 3 years, randomly selected samples of assessed court costs are reviewed (an internal audit) on a monthly basis. The goal is to review these samples for accuracy, ensure compliance, and assist in identifying and mitigating errors.

Again, I am thankful for the constructive feedback provided in this report.

Sincerely
Signature on File

K. Todd Swisher, Ed.D.
Lynchburg Circuit Court Clerk
434-455-2611