



TERESA T. CARROLL  
CLERK OF THE CIRCUIT COURT  
FOR THE  
COUNTY OF ORANGE

FOR THE PERIOD  
JULY 1, 2020 THROUGH DECEMBER 31, 2021

Auditor of Public Accounts  
Staci A. Henshaw, CPA

[www.apa.virginia.gov](http://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.

### **Properly Bill and Collect Court Fines and Costs**

**Repeat:** Yes (first issued in 2020)

The Clerk and her staff did not properly bill and collect court fines and costs. In ten of 53 cases tested (19%), we noted the following errors.

- The Clerk did not charge defendants in seven cases a total of \$5,797 in court costs.
- In three cases, the Clerk overcharged defendants a total of \$460 in court fines and costs.

The Clerk and her staff should correct the specific cases noted above and institute a more diligent system of review to minimize the likelihood of billing errors going undetected. In all cases, the Clerk should bill and collect court costs in accordance with the Code of Virginia.

### **File Annual Trust Fund Report**

**Repeat:** No

The Clerk did not file an annual report of trust funds held at June 30, 2021, with the Court. Section 8.01-600 of the Code of Virginia requires the Clerk to file an annual trust fund report with the Court no later than October 1 of each year and record the report in the court's trust fund order book.

The Clerk should immediately file the fiscal year 2021 trust fund report with the court and record it in the court's trust fund order book. Additionally, the Clerk must file an annual trust fund report each year in accordance with Code of Virginia requirements.

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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

May 31, 2022

The Honorable Teresa T. Carroll  
Clerk of the Circuit Court  
County of Orange

R. Mark Johnson, Chairman  
County of Orange

Audit Period: July 1, 2020, through December 31, 2021  
Court System: County of Orange

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 response and written corrective action plan to remediate these matters provided by the Clerk are included as an enclosure to 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:vks

cc: The Honorable Claude V. Worrell, Jr., Chief Judge  
Theodore L. Voorhees, County Administrator  
Robyn M. de Socio, Executive Secretary  
Compensation Board  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia

DAVID B. FRANZÉN

RESIDENT JUDGE

TERESA T CARROLL

CIRCUIT COURT CLERK

TELEPHONES:

JUDGE: (540)672-2433

CLERK: (540)672-6162

FAX: (540)672-2939

## ORANGE COUNTY, VIRGINIA



### CIRCUIT COURT

110 NORTH MADISON ROAD, SUITE 300  
P.O. BOX 230, ORANGE, VA 22960

MELISSA MORRIS, CHIEF DEPUTY

COURT SERVICES-CRIMINAL

LAUREN MCCOLGAN, DEPUTY CLERK

CIVIL/PROBATE/COURT SERVICES

LORRI MORRIS, DEPUTY CLERK

BOOKKEEPER/COURT SERVICES

ANNA ZUMMO, DEPUTY CLERK

COURT SERVICES-CIVIL/CRIMINAL

MAKENZI SHIFFLETT, DEPUTY CLERK

LAND RECORDS/RECORDER

AMY ROBERTS, DEPUTY CLERK

JURY MANAGEMENT

June 24, 2022

Staci A. Henshaw  
Auditor of Public Accounts  
101 N. 14<sup>th</sup> Street  
Richmond, VA 23219

Dear Ms. Henshaw:

Please find enclosed my response and corrective action plan that my office has taken to correct the findings of the Auditor.

#### **Properly Bill and Collect Court Costs.**

The Clerk has the responsibility to make sure that appropriate Court costs are assessed at the time the defendant is sentenced. The Clerk and her staff **immediately** updated the cases mentioned in the report and amended notices were mailed to the defendant's.

#### **File Annual Trust Fund Report**

The Clerk has always filed this report in a timely manner. The Clerk was out of the office during this time due to cancer treatments and surgery. The Clerk **immediately** filed this report once it was brought to her attention in a proper manner.

In reviewing the Auditors Report, I am extremely pleased with my staff and their ability to handle the workload in this office.

  
Teresa T. Carroll, Clerk  
Orange County Circuit Court