



ANGIE R. HARRIS
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF PITTSYLVANIA

FOR THE PERIOD
APRIL 1, 2023 THROUGH MARCH 31, 2024

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 noncompliance with laws and regulations, the loss of assets or revenues, or otherwise compromise the Clerk's fiscal accountability.

Properly Monitor and Disburse Liabilities

Repeat: Yes (first issued to former Clerk in 2023)

The former Clerk did not properly monitor and disburse court liabilities. The current Clerk is holding \$3,183 in liabilities that the former Clerk should have either paid or escheated. The Clerk should review all liabilities she is currently holding and disburse, as applicable. In the event the owners of the funds cannot be located, 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.

-TABLE OF CONTENTS-

Pages

COMMENTS TO MANAGEMENT

AUDIT LETTER

1-2

CLERK'S RESPONSE AND CORRECTIVE ACTION PLAN

3



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

August 16, 2024

The Honorable Angie R. Harris
Clerk of the Circuit Court
County of Pittsylvania

Darrell Dalton, Board Chair
County of Pittsylvania

Audit Period: April 1, 2023, through March 31, 2024
Court System: County of Pittsylvania

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 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.

The Clerk has taken adequate corrective action with respect to the internal control findings reported in the prior year that are not repeated 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

LH: clj

cc: The Honorable Stacey W. Moreau, Chief Judge
Vincent Shorter, Interim County Administrator
Robyn M. de Socio, Executive Secretary
Compensation Board
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia



Angie R. Harris
Clerk of Court

Clerk of Court

Pittsylvania County Circuit Court

P.O. Drawer 31
Chatham, Virginia 24531
434-432-7887

August 15, 2024

Deputies:
Stephenie Adams
Jessica Andrews
Tammy Birdsong
Terri Clark
Natalie Hudson
Michelle Mattox
Angela Morris
Katie Owen
Judy W. Pierce
Crystal Powell
Josh Reed
Beverly Watlington

Staci A. Henshaw
Auditor of Public Accounts

RE: Corrective Action Plan

Dear Ms. Henshaw:

This letter is in response to the Audit Report for the recently completed audit in this Court.

Clerk and staff were made aware of some issues arising from the aforementioned audit as outlined below:

The former Clerk did not properly monitor and disburse court liabilities. The Clerk is currently holding \$3,183 in liabilities that should have been disbursed or escheated. The new Clerk should disburse the amounts noted and, going forward, should monitor and disburse liabilities monthly as recommended by the Financial Accounting System User's Guide.

Our office is reviewing the BR16 and BR08 to determine what cases need to be disbursed or escheated.

We have a new bookkeeper and I am the new Clerk we are implementing new processes that will prevent the same finding from reoccurring.

We have corrected the findings from prior year that were not reissued. Thank you.

Sincerely,

Signature on File

Angie R. Harris