



NICOLE BRIGGS
CLERK OF THE CIRCUIT COURT
FOR THE
CITY OF WAYNESBORO

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

Auditor of Public Accounts
Staci A. Henshaw, CPA

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(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.

Retain Voided Receipts

Repeat: No

The Clerk did not retain all copies of the three receipts voided during the audit period. Clerks must monitor and control voided transactions closely as these transactions pose an increased risk for fraudulent activity. The Clerk should not void receipts without maintaining all copies of the receipt and should properly train staff to perform appropriate journal entries rather than unnecessarily voiding receipts.

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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 25, 2025

The Honorable Nicole Briggs
Clerk of the Circuit Court
City of Waynesboro

Kenny Lee, Mayor
City of Waynesboro

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

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.

The Clerk has taken corrective action to remediate the finding that we reported in the previous audit.

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.

AUDITOR OF PUBLIC ACCOUNTS

LJH/vks

cc: The Honorable Joel Branscom, Chief Judge
Michael Hamp II, City Manager
Robyn M. de Socio, Executive Secretary
Compensation Board
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia



Circuit Court of the City of Waynesboro

250 South Wayne Avenue, Suite 202

Waynesboro, Virginia 22980

(540)942-6616

Nicole A. Briggs

Clerk

Monica E. Morris

Chief Deputy Clerk

Deputy Clerks

Alexa N. White

Darlene A. Price

To: Staci A. Henshaw, Auditor of Public Accounts
Signature on File

From: Nicole A. Briggs, Clerk

Date: October 14, 2025

Re: Audit Period January 1, 2024 – December 31, 2024

In response to noted matters necessary to bring to management's attention, please see the corrective actions as noted below:

Retain Void Receipts:

Three transactions were voided when transactional errors were realized as part of the end of day close out and reconciliation. While the action of voiding the transaction seemed to be the best logical action to take after review of the scenarios, not having the original receipts was in contradiction to the recommended procedure. Going forward, I have implemented changes that will prevent a repeat of this scenario in the future and have discussed the same with current staff.

I appreciate the courtesy, patience and professionalism extended by Ms. Crisman during this audit.