



MARILYN WILSON  
CLERK OF THE CIRCUIT COURT  
FOR THE  
COUNTY OF AMELIA

FOR THE PERIOD  
OCTOBER 1, 2019 THROUGH DECEMBER 31, 2020

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 matter involving internal control and its operation that has led or could lead to the loss of revenues, assets, or otherwise compromise the Clerk's fiscal accountability.

### **Invest Trust Funds Timely**

Repeat: No

The Clerk did not invest three of four trust funds she received during the audit period in accordance with § 8.01-600 of the Code of Virginia, which requires funds to be invested within 60 days of the court order establishing the trust fund. One account for \$42,125 was not invested for over three months and two accounts totaling \$24,305 were not invested for over two months.

The Clerk should ensure all trust funds are invested in accordance with the requirements of the Code of Virginia, which specifies that the Clerk is liable for any loss of income resulting from the delayed investment of trust funds.

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Staci A. Henshaw, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

February 23, 2021

The Honorable Marilyn Wilson  
Clerk of the Circuit Court  
County of Amelia

H. Joseph Easter IV, Chairman  
County of Amelia

Audit Period: October 1, 2019, through December 31, 2020  
Court System: County of Amelia

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 possibly lead to the loss of revenues or assets, or otherwise compromise 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 response and written corrective action plan to remediate this matter 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 their staff during this engagement.

Staci A. Henshaw  
AUDITOR OF PUBLIC ACCOUNTS

SAH: clj

cc: The Honorable Paul W. Cella, Chief Judge  
A. Taylor Harvie, III, County Administrator  
Robyn M. de Socio, Executive Secretary  
Compensation Board  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia  
Director, Admin and Public Records  
Department of Accounts

## AMELIA COUNTY CIRCUIT COURT

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March 10, 2021

Stacie A. Henshaw  
Auditor of Public Accounts

In Re: Audit Report for period October 1, 2019 through December 31, 2020

Auditor of Public Accounts:

I humbly acknowledge that three trust funds, under my control, were not timely invested. In the twenty-seven years I've been Clerk, this is the first time this error has occurred, so I fully understand the importance of timely investment.

I am not trying to make excuses, but hoping that you will take in consideration, due to the COVID-19 Pandemic, 2020 was not a normal year for any of us. I only had three employees, which one retired at the end of October; and for safety measures and suggestion from Supreme Court, I had staggering hours for the other two for a while, banking hours were inconsistent and not counting all the extra preparation, reports and plans that had to be made to make our working environment as safe and corona-free as possible, since we were ordered not to close our doors to the public.

To make it clear, the investment funds were never overlooked or would have gotten lost in the shuffle. Mrs. Booker, my bookkeeper had reminded me. In addition, she had placed copies of the documents and a reminder note on my desk. Trying to prioritize and putting first things first, things that had to be done daily, time past by and I sincerely apologize.

The funds have now been invested and my action plan for the future is that I have given banking authority to my bookkeeper to make investments also, so that this error does not happen again.

Sincerely,

Marilyn L. Wilson, Clerk