



CATHY COSBY
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF HALIFAX

FOR THE PERIOD
JULY 1, 2024 THROUGH JUNE 30, 2025

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.

Properly Assess and Bill Court Costs

Repeat: No

The Clerk and her staff did not properly assess and bill court costs. In 15 of 52 (29%) cases tested, we noted the following errors.

- The Clerk did not charge defendants in nine cases a total of \$6,175 in court costs.
- In five cases, the Clerk overcharged defendants a total of \$2,192 in court costs.
- For one case, the Clerk miscoded in the financial system attorney fees of \$100 as Commonwealth instead of local.

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 and the Clerk's staff 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

August 31, 2026

The Honorable Cathy Cosby
Clerk of the Circuit Court
County of Halifax

W. Bryant Claiborne, Board Chair
County of Halifax

Review Period: July 1, 2024, through June 30, 2025
Court System: County of Halifax

We have reviewed the financial operations for the office of the Clerk of the Circuit Court for the County of Halifax, for the period noted above, pursuant to § 30-134 of the Code of Virginia. Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial accounting system; evaluate the Clerk's internal controls; and test the Clerk's compliance with significant state laws, regulations, and policies related to financial operations.

The Clerk is responsible 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 information, effectiveness and efficiency of financial 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. It is our responsibility to perform procedures to the extent necessary to satisfy the objectives of this engagement.

We noted a matter involving internal control and its operation necessary to bring to the Clerk's attention. The matter is discussed in the section titled Comments to Management. Any written corrective action plan to remediate this matter is 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 issue 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

LH/clj

cc: The Honorable Donald Blessing, Chief Judge
Verron Brade, County Administrator
Robyn de Socio, Executive Secretary
Compensation Board
Paul DeLosh, Director of Judicial Services
Supreme Court of Virginia

CLERK'S OFFICE – HALIFAX COUNTY CIRCUIT COURT

CATHY M. COSBY, CLERK

P. O. Box 729 (8 South Main Street) Halifax, Virginia 24558

Phone: (434) 476-6211 - Fax (434) 476-2890

September 4, 2026

BY E-MAIL – stephanie.serbia@apa.virginia.gov

Ms. Staci A. Henshaw, CPA
Auditor of Public Accounts
P. O. Box 1295
Richmond, VA 23218

Dear Ms. Henshaw:

Re: **Halifax County Circuit Court – CORRECTIVE ACTION PLAN**
for Audit Period July 1, 2024 to June 30, 2025

Our office very much appreciates the work by your office on the above audit and for bringing these items to our attention.

All matters shown in this audit period have been corrected. Only 1 case had been paid in full, resulting in a loss of \$368.00 in court costs. All other cases were corrected before payment was made; therefore, there was no additional loss of revenue to the Commonwealth, the locality or the defendants in the remaining cases.

Criminal cases along with assessing criminal fines, costs and restitution are the most difficult task in this office, and they are extremely difficult and time-consuming. All Deputy Clerks are required to complete all Supreme Court of Virginia training in criminal cases and financial matters. We also have spreadsheets and checklists in place along with a different Deputy Clerk reviewing each entry to ensure it is correct.

Our office strives to provide the best customer service possible and to do all our many tasks correctly. If you have any questions or need any additional information, please do not hesitate to contact me.

Yours truly,

Signature on File

Cathy M. Cosby, Clerk

CMC