



SUSAN DUCKWORTH
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF GREENE

FOR THE PERIOD
OCTOBER 1, 2021 THROUGH SEPTEMBER 30, 2022

Auditor of Public Accounts
Staci A. Henshaw, CPA
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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.

Reconcile Bank Account

Repeat: Yes (first issued in 2020)

The Clerk has not reconciled the court's bank account since June 2020. Timely and complete reconciliations are an essential internal control. Allowing reconciling items to go unresolved can lead to errors and irregularities going undetected and increases the risk of loss of funds. The Clerk should immediately reconcile the court's checking account, resolving all reconciling items and, going forward, should perform monthly bank reconciliations upon receiving the bank statement as required by the Financial Accounting System User's Guide.

Participate in the Tax Set-Off Debt Collection Program

Repeat: Yes (First issued in 2022)

The Clerk has not completed the required training to participate in the Virginia Department of Taxation's Set-Off Debt Collection Program. Section 58.1-521 of the Code of Virginia requires that all Courts use the Tax Set-Off Program to collect unpaid fines and costs.

The Clerk should take immediate corrective action that will allow her and her staff to participate in the Department of Taxation Tax Set-Off Program and make every effort to assist in the collections of fees, fines, and other costs on behalf of the local government and the Commonwealth of Virginia. Lack of participation greatly undermines the Court's ability to collect unpaid fees, fines, and other costs, and results in a loss of revenues to both the local government and the Commonwealth of Virginia.

Bill and Collect Probate Taxes

Repeat: No

The Clerk did not bill estates for additional probate taxes when required. For two of ten estates tested (20%), the Clerk did not bill for a total of \$1,278 in additional probate taxes after receiving the final inventories. Section 58.1-1717 of the Code of Virginia requires the Clerk to compare the probate tax return to the final inventory and bill for additional taxes when applicable. The Clerk should bill the estates noted during the audit for additional state probate tax due based on the final inventories and, going forward, should establish a procedure to calculate and bill estates for additional taxes when applicable.

Prepare and File Annual Trust Fund Report**Repeat:** Yes (first issued in 2022)

The Clerk has not filed with the court an annual report of trust funds since 2020. 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 trust fund reports with the court for fiscal years 2021 and 2022 and record them in the court's trust fund order book. Additionally, the Clerk should file an annual trust fund report each year in accordance with Code of Virginia requirements.

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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

November 10, 2022

The Honorable Susan Duckworth
Clerk of the Circuit Court
County of Greene

Marie C. Durrer, Chairman
County of Greene

Audit Period: October 1, 2021, through September 30, 2022
Court System: County of Greene

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. The Clerk did not provide us with a response or written corrective action plan for this report.

The Clerk's staff 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's staff, and we acknowledge the cooperation extended to us during this engagement.

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LJH: clj

cc: The Honorable Claude V. Worrell, Jr., Chief Judge
Brenda Garton, County Administrator
Ashby Lamb-Gomez, Deputy Clerk
Robyn M. de Socio, Executive Secretary
Compensation Board
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia