



ANNE B. GARNER  
CLERK OF THE CIRCUIT COURT  
FOR THE  
COUNTY OF WESTMORELAND

FOR THE PERIOD  
JULY 1, 2021 THROUGH MARCH 31, 2023

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 matters involving internal control and its operation that have 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 Bill and Collect Court Costs**

Repeat: No

The Clerk and her staff did not properly bill and collect court costs. In ten of 30 cases tested (33%), we noted the following errors.

- In seven cases, the Clerk overcharged defendants a total of \$5,851 in court costs.
- The Clerk did not charge defendants in three cases a total of \$1,900 in court costs.

The Clerk and her staff should correct the specific cases noted above, seek additional training in the billing and collection of court costs, and establish a system of review to minimize the likelihood of billing errors going undetected. In all cases, the Clerk should bill and collect court costs in accordance with the Code of Virginia.

### **Monitor and Disburse Liabilities**

Repeat: No

The Clerk does not monitor and disburse court liabilities. At the end of the audit period, the Clerk was holding \$20,587 in liabilities that she should have either paid out or escheated. The Clerk should review all liabilities she is currently holding and disburse, as applicable. Going forward, the Clerk should routinely monitor and disburse, when appropriate, all court liabilities as recommended by the Financial Accounting System User's Guide.

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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

June 27, 2023

The Honorable Anne. B. Garner  
Clerk of the Circuit Court  
County of Westmoreland

Darryl E. Fisher, Board Chair  
County of Westmoreland

Audit Period: July 1, 2021, through March 31, 2023  
Court System: County of Westmoreland

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. Any written corrective action plan to remediate these matters 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.

We discussed these comments with the Clerk, and we acknowledge the cooperation extended to us by the Clerk and her staff during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

LJH: clj

cc: The Honorable Michael Levy, Chief Judge  
Norm Risavi, County Administrator  
Robyn M. de Socio, Executive Secretary  
Compensation Board  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia

Westmoreland Circuit Court  
Anne B. Garner, Clerk  
P. O. Box 307  
Montross, VA 22520  
804-493-0108

July 19, 2023

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

Dear Ms. Henshaw,

Thank you for the recent audit of cash receipts and disbursements handled by my office. Pamela Williams was a pleasure to work with and very helpful. She identified several deficiencies. I will outline corrections to these deficiencies below.

Properly Bill and Collect Court Costs: The errors identified by your auditor were corrected while the auditor was onsite. Additional training has been provided to staff and checklists utilized to avoid future errors.

Monitor and Disburse Liabilities: The Clerk monitors liabilities on a regular schedule. All of the identified liabilities are scheduled to be escheated. Additional reviews of funds being held will be scheduled in the future.

All of the deficiencies identified by your auditor have been addressed with my staff in order to prevent the same issues in the future.

If I may be of further assistance, please do not hesitate to contact me.

Sincerely,

[Signature on File](#)

Anne B. Garner, Clerk