



CARSON W. BEARD
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF CULPEPER

FOR THE PERIOD
APRIL 1, 2022 THROUGH MARCH 31, 2023

Auditor of Public Accounts
Staci A. Henshaw, CPA

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 noncompliance with laws and regulations, the loss of assets or revenues, or otherwise compromise the Clerk's fiscal accountability.

Properly Bill and Collect Jury Costs

Repeat: No

The Clerk did not bill defendants a total of \$2,610 in jury costs for three of eight cases tested (38%). The Clerk should correct the specific cases noted during the audit and establish a system of review to minimize the likelihood of billing errors going undetected. In all cases, the Clerk should bill and collect jury costs in accordance with the Code of Virginia.

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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

July 11, 2023

The Honorable Carson W. Beard
Clerk of the Circuit Court
County of Culpeper

Gary M. Deal, Chairman
County of Culpeper

Audit Period: April 1, 2022 through March 31, 2023
Court System: County of Culpeper

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.

We discussed this matter with the Clerk, and we acknowledge the cooperation extended to us by the Clerk and his staff during this engagement.

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LH: clj

cc: The Honorable Claude V. Worrell, Jr., Chief Judge
John Egertson, County Administrator
Robyn M. de Socio, Executive Secretary
Compensation Board
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia

Carson W. Beard, Clerk
Culpeper County Circuit Court
135 West Cameron Street
Culpeper, VA 22701
(540) 727-3438
Facsimile (540) 727-3475

To Staci A. Henshaw:

Corrective Action Plan

In accordance with the report by the Auditor of Public Accounts, the corrective action plan for the error in missing the assessment of three jury costs in criminal cases will include another Deputy Clerk checking the Deputy Clerk's Notice of Fines and Costs who assessed the costs in the case and initialing at the bottom right corner of the document which is filed in the casefile. In addition, I will be checking each judgment that is produced the day after said costs are assessed in each case to further ensure correctness.

I will note, however, that the Culpeper Circuit Court's criminal caseload has skyrocketed over the past several years. This year, through June 2023, we are already at 785 criminal cases, more than any other Court in the 16th Judicial Circuit and more than several COMBINED. I know my employees work hard and are overwhelmed by the sheer volume of our docket. While any mistake should not be tolerated, 3 out of 8 jury costs not assessed is a small number in comparison to how many juries are now set thanks to the previous Legislature. Without more help from the Commonwealth and localities, Clerk's Offices will drown in the work and no one will be able to retain good employees, which trend has already begun.

Sincerely,
[Signature on File](#)

Carson W. Beard, Clerk