



LINDA BATCHELOR SMITH
CLERK OF THE CIRCUIT COURT
FOR THE
CITY OF HAMPTON

FOR THE PERIOD
APRIL 1, 2021 THROUGH MARCH 31, 2022

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.

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 \$86,973 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 Management System User's Guide.

-TABLE OF CONTENTS-

Pages

COMMENTS TO MANAGEMENT

AUDIT LETTER

1-2



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

June 30, 2022

The Honorable Linda Batchelor Smith
Clerk of the Circuit Court
City of Hampton

Donnie Tuck, Mayor
City of Hampton

Audit Period: April 1, 2021, through March 31, 2022
Court System: City of Hampton

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. The Clerk did not provide a corrective action plan to include as an enclosure to this report.

The Clerk has taken corrective action to remediate the internal control finding that we reported in the prior 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.

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LH: clj

cc: The Honorable Michael A. Gaten, Chief Judge
Mary Bunting, City Manager
Robyn M. de Socio, Executive Secretary
Compensation Board
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia