



PATRICIA S. MOORE  
CLERK OF THE CIRCUIT COURT  
FOR THE  
COUNTY OF WASHINGTON

FOR THE PERIOD  
OCTOBER 1, 2020 THROUGH MARCH 31, 2022

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 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.

### **Retain Voided Receipts**

Repeat: No

The Clerk did not retain all copies of the receipts for five of ten (50%) voided receipts tested. Voided transactions pose an increased risk for fraudulent activity and, as such, must be monitored and controlled closely. The Clerk should not void receipts without maintaining all copies of the receipt. Additionally, the Clerk should ensure the staff are properly trained to perform appropriate journal entries rather than unnecessarily voiding receipts.

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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 11, 2022

The Honorable Patricia S. Moore  
Clerk of the Circuit Court  
County of Washington

Saul Hernandez, Board Chairman  
County of Washington

Audit Period: October 1, 2020, through March 31, 2022  
Court System: County of Washington

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 response and written corrective action plan to remediate this matter provided by the Clerk are included as an enclosure to this report.

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

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

LJH: clj

cc: The Honorable Deanis L. Simmons, Chief Judge  
Jason Berry, County Administrator  
Robyn M. de Socio, Executive Secretary  
Compensation Board  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia

**CLERK'S OFFICE  
WASHINGTON COUNTY CIRCUIT COURT**

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Patricia S. Moore, Clerk of Court

189 E. Main Street  
Abingdon, Virginia 24210

(276) 676-0102 (direct dial)  
tsmoore@vacourts.gov

**September 7, 2022**

Staci Henshaw, Auditor of Public Accounts  
101 North 14<sup>th</sup> Street, 8<sup>th</sup> Floor  
Richmond, VA 23219

Reference: 2022 Audit Report

Dear Ms. Henshaw,

In response to the audit report received August 22, 2022 I have made the following observations and taken corrective action.

In your comments to management, it is noted that all receipt copies weren't retained in five of ten voids tested. This was a first time finding for this office. Three of the five receipts were produced by the new receipting/records management system. Some Deputy Clerks when using the Logan System were only producing one receipt copy until troubleshooting of the newly installed system was completed. Corrective action here was to ensure all Logan System users are producing two receipt copies on all walk-in transactions. Transactions using the Supreme Court receipting system will still produce three receipt copies. All staff have been advised of the importance of retaining all receipt copies generated for a void transaction.

This officer appreciates the courtesy extended by your staff during the field audit.

Sincerely,

[Signature on File](#)

Patricia S. Moore, Clerk of Court