



KELLY L. FLANNAGAN  
CLERK OF THE CIRCUIT COURT  
FOR THE  
CITY OF BRISTOL

FOR THE PERIOD  
OCTOBER 1, 2022 THROUGH MARCH 31, 2024

Auditor of Public Accounts  
Staci A. Henshaw, CPA

[www.apa.virginia.gov](http://www.apa.virginia.gov)

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## 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 Court Costs**

**Repeat:** No

The Clerk and her staff did not properly bill and collect court costs. In seven of 48 cases tested (15%), we noted the following errors.

- In four cases, the Clerk did not bill defendants for a total of \$2,776 in court costs.
- The Clerk overcharged defendants in three cases a total of \$507 in court costs.

The Clerk 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.

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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 24, 2024

The Honorable Kelly L. Flannagan  
Clerk of the Circuit Court  
City of Bristol

Becky Nave, Mayor  
City of Bristol

Audit Period: October 1, 2022, through March 31, 2024  
Court System: City of Bristol

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 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:vks

cc: The Honorable Deanis L. Simmons, Chief Judge  
Randall C. Eads, City Manager  
Robyn M. de Socio, Executive Secretary  
Compensation Board  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia

**TWENTY-EIGHTH JUDICIAL CIRCUIT COURT VIRGINIA  
CLERK OF CIRCUIT COURT  
CITY OF BRISTOL**

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August 26, 2024

Staci A. Henshaw  
Auditor of Public Accounts  
101 North 14h Street, 18<sup>th</sup> Floor  
Richmond, VA 23219

**CORRECTIVE PLAN OF ACTION**

The following is my corrective plan of action as to the audit findings in our office:

1. Fully utilizing the CR18 Report on a monthly basis to review FAS assessments as opposed to quarterly reviews, with 2 employees actively reviewing. An assigned Deputy Clerk has been training and attending webinars in Assessing Fines and Costs and FAS. She will add a second layer of review to the monthly CR18 Report, with an assigned Deputy Clerk in our Criminal Division also reviewing monthly.
2. Continuing our training program: Staff will continue to attend SCV/ OES training opportunities.
3. Maintaining a mid-year interoffice audit. Our fines and costs will be scrutinized in mid-year for an internal audit to ensure we are maintaining proper control of our assessments and collections. We have currently scheduled this internal review for January 2025.

Signature on File

( Kelly L. Flannagan, Clerk of Court )  
kflannagan@vacourts.gov