



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

FOR THE PERIOD
JULY 1, 2023 THROUGH SEPTEMBER 30, 2024

Auditor of Public Accounts
Staci A. Henshaw, CPA

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.

Properly Manage and Report Trust Funds

Repeat: No

The Clerk did not properly manage and report trust funds as required by § 8.01-600 of the Code of Virginia. We noted the Clerk did not invest two trust funds totaling \$63,510 within 60 days of the initial court order. In addition, the Clerk did not file the fiscal year 2024 trust fund report with the court by the October 1st deadline. The Clerk should manage and report trust funds as required by the Code of Virginia.

Properly Monitor and Disburse Liabilities

Repeat: No

The Clerk did not properly monitor and disburse court liabilities. At the end of the audit period, the Clerk was holding \$81,457 in liabilities that she should have either paid or escheated. The Clerk should review all the liabilities she is currently holding and disburse, as applicable. If the owners of the funds cannot be located, the Clerk should escheat the funds as required by § 55.1-2518 and § 55.1-2524 of the Code of Virginia. Going forward, the Clerk should routinely monitor and disburse, when appropriate, all court liabilities as recommended by the Financial Accounting System User's Guide.

-TABLE OF CONTENTS-

Pages

COMMENTS TO MANAGEMENT

AUDIT LETTER

1-2

CLERK'S RESPONSE AND CORRECTIVE ACTION PLAN

3



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

March 21, 2025

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

Mike Rush, Board Chair
County of Washington

Audit Period: July 1, 2023, through September 30, 2024
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 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 the Clerk's 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**

Patricia S. Moore, Clerk of Court

189 E. Main Street
Abingdon, Virginia 24210

(276) 676-6226
tsmoore@vacourts.gov

April 1, 2025

**Staci A. Henshaw, CPA
Auditor of Public Accounts**

Reference: Audit Period 7/1/2023 through 9/30/2024
County of Washington

Dear Auditor of Public Accounts,

As required, I am responding to two internal control matters cited on the last audit of this office.

First, there were two accounts to be invested within 60 days of the signed order of each case. I was out of the office for an extended period of time due to illness in 2024. The accounts were invested, and I personally paid the interest lost for each account. The remedy to this issue is to train a backup for investment of these accounts. I've always handled these myself without thought of not being physically able to get to the bank for investment. As well, the 2024 Trust Fund Report was noted as not being filed by deadline. The report was produced timely with the June 30, 2024 financial reports and accounts were checked. We were in the midst of moving offices and undergoing renovation for most of 2024. The report was presented to the Court at the Court's convenience due to these circumstances.

Next, there were liability funds found to either need escheat or payout. I spoke with the Deputy Clerk who processes these accounts and going forward, the Deputy will be checking each case for an order as the monthly liability index is produced.

I would like to thank the office of the APA for their courteous and efficient work during the audit.

Sincerely,

Signature on File

Patricia S. Moore, Clerk of Court