



ANN HOWARD
CLERK OF THE CIRCUIT COURT
FOR THE
CITY OF RADFORD

FOR THE PERIOD
APRIL 1, 2025 THROUGH MARCH 31, 2026

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.

Promptly Invest Trust Funds

Repeat: No

The Clerk did not invest a total of \$28,970 in trust funds within 60 days of the court orders as required by § 8.01-600 of the Code of Virginia. We noted delays of up to nine months. The Clerk is personally responsible for the lost interest revenue and should work with the bank to determine the amounts. The Clerk should deposit her personal funds to these accounts to cover the lost interest as soon as possible. Going forward, the Clerk should invest all trust funds promptly as required by the Code of Virginia.

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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

July 7, 2026

The Honorable Ann Howard
Clerk of the Circuit Court
City of Radford

David Horton, Mayor
City of Radford

Review Period: April 1, 2025, through March 31, 2026
Court System: City of Radford

We have reviewed the financial operations for the office of the Clerk of the Circuit Court for the City of Radford, for the period noted above, pursuant to § 30-134 of the Code of Virginia. Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial accounting system; evaluate the Clerk's internal controls; and test the Clerk's compliance with significant state laws, regulations, and policies related to financial operations.

The Clerk is responsible 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 information, effectiveness and efficiency of financial 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. It is our responsibility to perform procedures to the extent necessary to satisfy the objectives of this engagement.

We noted a matter involving internal control and its operation necessary to bring to the Clerk'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.

The Clerk has taken corrective action to remediate the finding that we communicated in our previous report.

We discussed this comment 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

LH/clj

cc: The Honorable Kenneth Fleenor, Jr., Chief Judge
Todd Meredith, City Manager
Robyn de Socio, Executive Secretary
Compensation Board
Paul DeLosh, Director of Judicial Services
Supreme Court of Virginia

**CIRCUIT COURT CLERK, CITY OF RADFORD 619 SECOND STREET, RADFORD,
VA 24141**

Phone: 540-731-3610 Fax: 540-731-3612

ANN H. HOWARD, CLERK

DEPUTIES

**ANGEL H. TURPIN
MELISSA WHITE
BECKY PRICE
ELIZABETH ROWE**

**27TH JUDICIAL CIRCUIT
JUDGES:**

**JOSIAH T. SHOWALTER, JR.
ROBERT M.D. TURK
BRADLEY FINCH
K. MIKE FLEENOR, JR.
BRETT L. GEISLER
H.H. HARRELL
GERALD E. MABE, II**

September 16, 2026

Staci A. Henshaw, CPA
Auditor of Public Accounts
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Response and Corrective Action Plan

Thank you for the opportunity to respond to my recent audit finding. The two Trust Fund accounts in question, totaling \$28,970.00, were both deposited into my office's Operating Checking Account with Truist the same day they were received in my office. I next contacted Truist to ask them to transfer the funds out of my Operating Account into their respective Trust Accounts. I was told that the employee handling investment accounts had left and they would have someone else contact me. Days, weeks and months went by sending emails, making phone calls that went unanswered or given assurances that someone (a different person each time) would get in touch with me. Finally I received a phone call informing me that I don't have any authority over the accounts in my office and that all of my accounts showed under the control of The City of Radford Treasurer's Office. They admitted that the mistake most likely happened during the merger, however I had set up several investment accounts since the merger with no issues. Having reached peak frustration with Truist, I began the process of changing all of my office's banking to Carter Bank and Trust. Again, this process was long and arduous. Thankfully we have successfully navigated all the steps and procedures and are thrilled with our new bank and their customer service. The total interest lost, during all of the changes, was \$12.38 on one account and \$9.35 on the other. The interest has since been restored to their accounts with no loss of interest to either account.

Corrective Action Plan

Being that this is the first issue that I have ever had with any Trust Account in my 17 years as Clerk, and the professional relationship we now have with Carter Bank and Trust, I can't ever imagine this becoming an issue again. I will continue to deposit investment funds the same day we receive them and make sure they are established into interest bearing accounts within 60 days. My Deputy Clerk, Becky Price will continue to add interest monthly as she has done for many years and I will continue to monitor them monthly. If a similar issue were to ever arise again, I would involve all available resources including our auditor, our FAS Analysts and other Clerks to come up with a timely solution.

Thank you,

Signature on File

Ann H. Howard, Clerk