



TERESA J. BROWN
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF FRANKLIN

FOR THE PERIOD
JANUARY 1, 2024 THROUGH DECEMBER 31, 2024

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

Properly Assess and Bill Court Costs

Repeat: Yes (First issued in 2017 as Properly Bill and Collect Court Costs)

The Clerk and the Clerk's staff did not properly assess and bill court costs. In seven of 53 (13%) cases tested, we noted the following errors.

- In six cases, the Clerk did not charge defendants court costs totaling \$3,700.
- The Clerk erroneously sent one attorney invoice for \$120 to the Commonwealth for payment instead of the locality.

The amounts above are based on actual errors noted within our sample of court transactions, the impact of which we did not project to all transactions of the court. The Clerk and the Clerk's staff should correct the specific cases noted above, seek additional training in the assessment and billing of court costs, and establish a system of review to minimize the likelihood of billing errors going undetected. In all cases, the Clerk should assess and bill court costs in accordance with 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

June 9, 2025

The Honorable Teresa J. Brown
Clerk of the Circuit Court
County of Franklin

Ronnie Thompson, Board Chair
County of Franklin

Audit Period: January 1, 2024, through December 31, 2024
Court System: County of Franklin

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 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

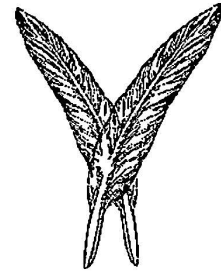
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cc: The Honorable Stacey W. Moreau, Chief Judge
Christopher Whitlow, County Administrator
Robyn M. de Socio, Executive Secretary
Compensation Board
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia



October 14, 2025

FRANKLIN COUNTY
CLERK OF THE CIRCUIT COURT
TERESA J. BROWN, CLERK
P.O. BOX 567
ROCKY MOUNT, VIRGINIA 24151
TELEPHONE (540) 483-3065
FAX (540) 483-3042



Staci A. Henshaw
Auditor of Public Account
101 North 14th Street, 8th Floor
Richmond, VA 23219

Dear Ms. Henshaw:

I am in receipt of the audit report for the period January 1, 2024 through December 31, 2024 conducted in March, 2025 with my audit report dated June 9, 2025, and received on September 30, 2025 for the Circuit Court of Franklin County, I concur with the auditor's findings.

As to "Properly Bill and Collect Court costs":

In five cases in which the Clerk did not charge defendants the proper court costs, these were psychological evaluations that were submitted by paper and not electronically submitted by the vendor. They were processed through the case management system and not assessed.

In one case where the Clerk did not assess the correct attorney fees. The attorney originally submitted a time sheet which was assessed to the defendant. The attorney then submitted another time sheet two months later for expenses which we did not assess.

The Clerk erroneously sent one attorney invoice for \$120 to the Commonwealth for payment instead of the locality. The Clerk erroneously coded as a Commonwealth and not the locality.

All these cases were immediately corrected, and correct notices of fines and costs were mailed to the defendants. This office will continue to strive to collect and bill court costs in accordance with the Code of Virginia.

CORRECTIVE ACTIONS:

When an evaluation is ordered in the Courtroom, the Clerk will highlight the evaluation code on the back of our court costs sheet. I have instructed my staff to give all paper time sheets that are submitted to the court staff before entering and scanning into the case management system and to check the financial management system to see if the court costs have been amended to include this fee.

We collect fines and costs for three localities: Franklin County, Town of Rocky Mount and Town of Boones Mill. We will highlight the proper code for each locality on our court costs sheet upon initial entry into the case management system.

I will have my clerks attend webinars for assessing fines and costs, continue to seek additional training and continue to strive to do our best each day.

Respectfully submitted,
Signature on File

Teresa J. Brown, Clerk