



JON R. ZUG
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF ALBEMARLE

FOR THE PERIOD
APRIL 1, 2020 THROUGH MARCH 31, 2021

Auditor of Public Accounts
Staci A. Henshaw, CPA
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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.

File Annual Trust Fund Report

Repeat: No

The Clerk did not file an annual report of trust funds held at June 30, 2020, with the Court. Section 8.01-600 of the Code of Virginia requires the Clerk to file an annual trust fund report with the Court no later than October 1 of each year and record the report in the court's trust fund order book.

The Clerk should immediately file the fiscal year 2020 trust fund report with the court and record the same in the court's trust fund order book. Additionally, the Clerk must file an annual trust fund report each year in accordance with Code of Virginia requirements.

-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

June 21, 2021

The Honorable Jon R. Zug
Clerk of the Circuit Court
County of Albemarle

Ned L. Gallaway, Board Chairman
County of Albemarle

Audit Period: April 1, 2020, through March 31, 2021
Court System: County of Albemarle

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 possibly lead to the loss of revenues or assets, or otherwise compromise 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.

We discussed these comments with the Clerk, and we acknowledge the cooperation extended to us by the Clerk and his staff during this engagement.

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

SAH: clj

cc: The Honorable Timothy K. Sanner, Chief Judge
Jeff Richardson, County Executive
Robyn M. de Socio, Executive Secretary
Compensation Board
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia
Director, Admin and Public Records
Department of Accounts

ALBEMARLE COUNTY CIRCUIT COURT



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July 23, 2021

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Staci A. Henshaw
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Re: Audit of Count of Albemarle's
Circuit Court Clerk's Office

Dear Ms. Henshaw,

I am writing pursuant to the email I have received from your office regarding the one management point that was raised during our most recent audit, in which I failed to properly make the annual report of trust funds held at June 30, 2020 by October 1st of 2020. This was clearly an oversight on our office, and we have now filed said report, effective June 23, 2021 when it was signed off on by the Honorable Claude V. Worrell, Judge.

I believe that the oversight occurred during the height of the pandemic when my office was operating on a teams approach, and my chief deputy and I were not seeing each other as regularly as when the office operates at full staffing within the office structure. Both she and I have discussed the need for better communication in an emergency situation as the pandemic created last year, and I believe we have that structure in place now. This is not meant to be an excuse for not attending to this duty, but rather as an explanation of this oversight.

I want to thank the audit team for the time that they spent in our office from June 14 through the 17, as it is always a pleasure to work with your competent and friendly staff. If there are any other questions you have, please do not hesitate to contact me. I am,

Very Truly Yours,

A handwritten signature in blue ink that reads "Jon R. Zug".

Jon R. Zug, Clerk
Albemarle Circuit Court