



VALERIE P. YOUNGER  
CLERK OF THE CIRCUIT COURT  
FOR THE  
COUNTY OF CAMPBELL

FOR THE PERIOD  
OCTOBER 1, 2022 THROUGH DECEMBER 31, 2023

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.

### **Reconcile Bank Account Timely**

**Repeat:** Yes (first issued in 2023 as Reconcile Bank Account)

The Clerk did not reconcile the court's bank account timely. We noted delays of up to five months. Timely and complete reconciliations are an essential internal control. Allowing reconciling items to go unresolved can lead to errors and irregularities going undetected and increases the risk of loss of funds. The Clerk should perform monthly bank reconciliations upon receiving the bank statement as required by the Financial Accounting System User's Guide.

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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 1, 2024

The Honorable Valerie P. Younger  
Clerk of the Circuit Court  
County of Campbell

Kenny Brown, Board Chairman  
County of Campbell

Audit Period: October 1, 2022, through December 31, 2023  
Court System: County of Campbell

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 issue in this report.

The Clerk has taken adequate corrective action with respect to the internal control findings reported in the prior year that are not repeated in this report.

We discussed this comment 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 James F. Watson, Chief Judge  
Frank J. Rogers, IV, County Administrator  
Robyn M. de Socio, Executive Secretary  
Compensation Board  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia

# *Campbell County Circuit Court Clerk's Office*

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**Valerie P. Younger, Clerk**

**July 31, 2024**

**Staci A. Henshaw**

**P.O. Box 1295**

**Richmond, Va. 23218**

**Re: Clerk's Response and Corrective Action Plan**

**Audit Period: October 1, 2022, through December 31, 2023**

**Court System: County of Campbell**

Dear Mrs. Henshaw,

In response to the above reference report:

**Reconcile Bank Account Timely**

The bank account items were all corrected and resolved prior to the audit. We are reconciling each month.

I would like to thank the auditor for her help.

Sincerely,  
[Signature on File](#)

Valerie P. Younger, Clerk