



JACQUELINE MORGAN
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF BRUNSWICK

FOR THE PERIOD
OCTOBER 1, 2024 THROUGH DECEMBER 31, 2025

Auditor of Public Accounts
Staci A. Henshaw, CPA

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COMMENTS TO MANAGEMENT

We noted the following matters involving internal control and its operation that have 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 2022 as Properly Bill and Collect Court Costs)

The Clerk and the Clerk's staff did not properly assess and bill court costs. In five of 28 (18%) cases tested, we noted the following errors.

- The Clerk did not charge defendants in four cases a total of \$2,965 in court costs.
- In one case, the Clerk overcharged defendant \$172 in court costs.

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.

Reconcile Bank Account

Repeat: No

The Clerk has not reconciled the court's bank accounts since October 2024. Timely and complete reconciliations are an essential internal control. Allowing reconciling items to go unresolved can lead to errors and irregularities going undetected and can increase the risk of loss of funds. The Clerk should immediately reconcile the court's bank account and, going forward, should perform monthly bank reconciliations upon receiving the bank statement as required by the Financial Accounting System User's Guide.

Reconcile Liability Accounts

Repeat: No

The Clerk did not reconcile the liability accounts to the general ledger. We noted differences totaling approximately \$5,400 between the general and subsidiary ledgers related to invested condemnations, equity deposits, and trust funds. Timely and complete reconciliations between the general ledger and subsidiary ledgers are essential to ensure the accuracy and reliability of financial information recorded in the financial system. The Clerk should perform reconciliations monthly as required by the Financial Accounting System User's Guide.

Promptly Resolve Accounting Errors**Repeat:** No

The Clerk did not resolve accounting errors noted on the general ledger. Specifically, we noted one account code with a balance of \$660 not disbursed or corrected since November 2024 and one account code with a negative balance of \$14 since November 2024. The Clerk should correct the current errors and, going forward, should identify and promptly resolve any accounting errors noted in the daily and monthly financial reports to ensure the propriety of all accounts and account balances.

Promptly Allocate Tax Set-Off Revenues**Repeat:** No

The Clerk did not allocate tax set-off collections promptly. At the end of the audit period, the Clerk was holding \$164 in tax refunds that she should have allocated to defendants' accounts up to a year ago. Courts recover some delinquent fines and costs through the Department of Taxation Set-Off Collection Program. Upon receipt, clerks record tax set-off collections in one general ledger account. The clerks must then credit the defendants' individual accounts before the Commonwealth and locality can recognize the revenues and to ensure appropriate collection activity and interest accrual. The Clerk should allocate the amount noted during the audit and, going forward, should allocate tax setoff collections immediately upon receipt.

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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

August 31, 2026

The Honorable Jacqueline Morgan
Clerk of the Circuit Court
County of Brunswick

Welton Tyler, Board Chair
County of Brunswick

Review Period: October 1, 2024, through December 31, 2025
Court System: County of Brunswick

We have reviewed the financial operations for the office of the Clerk of the Circuit Court for the County of Brunswick, 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 matters involving internal control and its operation necessary to bring to the Clerk'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/vks

cc: The Honorable W. Edward Tomko, III, Chief Judge
Leslie Weddington, County Administrator
Robyn de Socio, Executive Secretary
Compensation Board
Paul DeLosh, Director of Judicial Services
Supreme Court of Virginia

BRUNSWICK COUNTY
Office of the Circuit Court Clerk

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JACQUELINE S. MORGAN, CLERK
RACHEL A. ROLFE, CHIEF DEPUTY CLERK

CHERYL C. HOWERTON, DEPUTY CLERK
JAMONICA R. RICE, DEPUTY CLERK
CAROL RHODES MACKLIN, DEPUTY CLERK

TO: Staci A. Henshaw
Commonwealth of Virginia
Auditor of Public Accounts

FROM: Jacqueline S. Morgan, Clerk Signature on File

Date: September 21, 2026

IN RE: CORRECTIVE ACTION PLAN

Audit Period: October 1, 2024 thru December 31, 2025

Properly Bill and Collect Court Fines and Cost

The Circuit Court Clerk's Office will implement procedures to ensure that all court-ordered fines are accurately assessed, billed, recorded, and monitored.

The Clerk's Office will:

Review outstanding cases: Conduct a review of cases with court-ordered fines to identify instances in which fines were not properly assessed or billed.

Correct identified errors: Adjust case records and billing amounts, as appropriate, based on the applicable court order and authorized fee/fine schedule. Any necessary adjustments will be documented and approved in accordance with established procedures.

Establish a billing verification process: Implement a secondary review of fine assessments and billings to verify that the amount billed agrees with the court's order and applicable fee schedule before the assessment is finalized.

Provide staff training: Train appropriate Clerk's Office personnel on the revised procedures, applicable fine schedules, and requirements for accurately entering and billing court-ordered fines.

Reconcile Bank Account

The Circuit Court Clerk's Office acknowledges the finding related to the failure to timely and properly reconcile the bank account. The Clerk's Office is committed to strengthening its financial controls and ensuring that all bank accounts are accurately reconciled in accordance with applicable requirements.

The Clerk's Office will take the following corrective actions:

Forensic Financial Assistance: The Clerk's Office will seek the assistance of a qualified Certified Public Accountant (CPA) with appropriate forensic accounting experience to review the account, assist in identifying and resolving any unreconciled differences, and provide recommendations for strengthening internal financial controls.

Additional Financial Training: The Clerk and appropriate financial staff will obtain additional financial management and reconciliation training through the Supreme Court of Virginia to reinforce proper procedures for bank reconciliations, financial reporting, recordkeeping, and internal controls.

Reconcile Liability Accounts

The Circuit Court Clerk's Office acknowledges the finding related to the failure to reconcile liability accounts to the general ledger.

To address this finding, the Clerk's Office will implement a monthly reconciliation process between the general ledger and the applicable subsidiary ledgers. These

reconciliations will be completed to verify the accuracy and completeness of liability account balances and to identify and resolve any discrepancies in a timely manner.

The Clerk or designated financial staff will review and document the monthly reconciliations, including any reconciling items and corrective actions taken. This process will strengthen internal controls, improve the accuracy of financial records, and help prevent the recurrence of this finding.

Promptly Resolve Accounting Errors

The Circuit Court Clerk's Office acknowledges the finding related to an accounting issue identified on the general ledger that was not previously resolved.

The Clerk's Office has identified the error and will take corrective action to resolve the outstanding issue. Going forward, the Clerk and designated financial staff will closely monitor monthly financial reports and review general ledger activity to identify, investigate, and resolve discrepancies in a timely manner.

Monthly monitoring and review procedures will be documented to ensure that identified accounting discrepancies are addressed promptly and that the general ledger remains accurate and complete. These enhanced procedures will strengthen internal controls and help prevent similar issues from recurring.

Promptly Allocate Tax Set-Off Revenues

The Circuit Court Clerk's Office acknowledges the finding related to the timely allocation of Tax Set-Off revenues.

Going forward, the Clerk's Office will closely monitor Tax Set-Off collections and ensure that all revenues are allocated promptly upon receipt. The Clerk or designated financial staff will review Tax Set-Off collections on a regular basis and verify that amounts received are properly recorded and allocated to the appropriate accounts.