



PATRICIA MOORE
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF WASHINGTON

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: No

The Clerk and the Clerk's staff did not properly assess and bill court costs. In 20 of 51 (39%) cases tested, we noted the following errors.

- The Clerk overcharged defendants in 19 cases a total of \$6,623 in court costs.
- In one case the Clerk did not charge a defendant \$435 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.

Properly Monitor and Disburse Liabilities

Repeat: Yes (First issued in 2025)

The Clerk does not properly monitor and disburse court liabilities. At the end of the audit period, the Clerk was holding \$8,854 in liabilities that she should have either paid or escheated. The Clerk should review all liabilities she is currently holding and disburse, as applicable. If the owners of the funds cannot be located, the Clerk should escheat the funds as required by § 55.1-2518 and § 55.1-2524 of the Code of Virginia. Going forward, the Clerk should routinely monitor and disburse, when appropriate, all court liabilities as recommended by the Financial Accounting System User's Guide.

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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 Patricia Moore
Clerk of the Circuit Court
County of Washington

Dwayne Ball, Board Chair
County of Washington

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

We have reviewed the financial operations for the office of the Clerk of the Circuit Court for the County of Washington, 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.

The Clerk has taken corrective action to remediate the finding that we reported in our previous report that is not repeated 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 Deanis Simmons, Chief Judge
Jason Berry, County Administrator
Robyn de Socio, Executive Secretary
Compensation Board
Paul DeLosh, Director of Judicial Services
Supreme Court of Virginia

**CLERK'S OFFICE
WASHINGTON COUNTY CIRCUIT COURT**

PATRICIA S. MOORE, CLERK

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September 21, 2026

Stacie A. Henshaw, Auditor of Public Accounts c/o
Stephanie Hope Serbia, MLIS, CFE

Reference-audit for period covering October 1, 2024 through December 31, 2025

Dear Ms. Henshaw:

In response to the report on audit for the time period stated above, I submit the following corrective action plan:

Issue one

The 19 cases cited that were overcharged were corrected during the internal audit. Bookkeeping will review the Webex training on legislative changes provided by OES. I understand that bookkeeping staff in Washington County was not the only one in the Commonwealth who didn't understand the information the first time they viewed the training. As well, the \$435.00 that was undercharged in one case was added and a new notice of costs was issued.

Issue two

This office performs remittance of unclaimed property more than once a year and we rely on the report generated by FAS when remitting funds. Due diligence is performed and matters that receive no written notice by deadline are remitted. Any funds that are retained are held due to correspondence from the beneficiary requesting that they be held. Normally, the request is made so that either a reinstatement of the matter can be filed, and/or a hearing can be held so that the Court can make determination regarding disbursement of funds. These responses to due diligence are retained. If an order of the Court is required to retain funds, please advise. If so, bookkeeping will begin remitting all funds regardless of the request of the beneficiary if no order is received. Bookkeeping doesn't recall this being the directive for the 2024 audit period.

As is the practice in my office, staff will attend regular training, whether in person or remote. I strive to ensure that staff is apprised of all legislative changes and best practice recommendations.

Thank you for your consideration of the action plan presented.
Signature on File

Patricia S. Moore, Clerk of Court