



ANN HOWARD
CLERK OF THE CIRCUIT COURT
FOR THE
CITY OF RADFORD

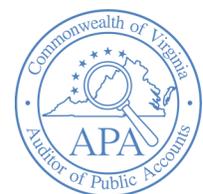
FOR THE PERIOD
APRIL 1, 2024 THROUGH MARCH 31, 2025

Auditor of Public Accounts

Staci A. Henshaw, CPA

www.apa.virginia.gov

(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: No

The Clerk and the Clerk's staff did not properly assess and bill court costs. In five of 30 (17%) cases tested, we noted the following errors.

- The Clerk did not charge defendants in four cases a total of \$1,861 in court costs.
- In one case, the Clerk overcharged the defendant \$275 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.

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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

November 4, 2025

The Honorable Ann Howard
Clerk of the Circuit Court
City of Radford

David Horton, Mayor
City of Radford

Audit Period: April 1, 2024, through March 31, 2025
Court System: City of Radford

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 matter 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

LJHvks

cc: The Honorable Kenneth Fleenor, Jr., Chief Judge
Craig Meadows, Interim City Manager
Robyn M. de Socio, Executive Secretary
Compensation Board
Paul DeLosh, Director of Judicial Services
Supreme Court of Virginia

CIRCUIT COURT CITY OF RADFORD 619 SECOND STREET, RADFORD, VA 24141

Phone: 540-731-3610 Fax: 540-731-3612

**OFFICE OF:
ANN H. HOWARD, CLERK**

DEPUTIES

**ANGEL H. TURPIN
MELISSA WHITE
BECKY PRICE**

**27TH JUDICIAL CIRCUIT
JUDGES:**

**BRETT L. GEISLER
BRADLEY W. FINCH
H.L. HAREL
JOSIAH T. SHOWALTER JR.
ROBERT M.D. TURK
K. MIKE FLEENOR, JR.**

December 3, 2025

Staci A. Henshaw
Auditor of Public Accounts
P.O. Box 1295
Richmond, Virginia 23218-1295

I would like to thank you for the opportunity to respond to my Audit dated November 4, 2025. In January of 2025, the fee structure for Court Appointed Attorneys changed. The amount a Court Appointed Attorney is able to charge increased, but the amount assessed to the defendant's court costs did not. There was quite a bit of confusion over the change for a period of time. All cases with errors have been updated and corrected with no loss of revenue to the City or the State. I have since implemented the corrections needed to assess the proper Court Appointed Attorney fees going forward by verifying all Court Appointed fees against the fee schedule as well as reviewing all court costs twice before assessing.

Again, thank you for the opportunity to address my corrective measures. I have enjoyed a long history of Audits with no Management Points and take this matter and corrective measures going forward very seriously and very much to heart. As always, it was a pleasure to work with Daniel Stanley and I look forward to working with him in the future.

Sincerely,

Signature on File

Ann H. Howard, Clerk