



HEIDI S. BARSHINGER
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF HENRICO

FOR THE PERIOD
OCTOBER 1, 2019 THROUGH JUNE 30, 2021

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 the loss of revenues, assets, or otherwise compromise the Clerk's fiscal accountability.

Update Individual Receivable Accounts Status

Repeat: No

The Clerk did not update and remove accounts from appeal status when applicable. The court had 93 accounts in appeal status that remained on the *Individual Account Status* report for up to 21 months. Accounts should only be in appeal status when the Judge approves a stay in the sentence.

The Clerk should update the individual accounts noted during the audit and review and take appropriate and timely action on all accounts in appeal status as recommended 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

September 7, 2021

The Honorable Heidi S. Barshinger
Clerk of the Circuit Court
County of Henrico

Daniel J. Schmitt, Board Chairman
County of Henrico

Audit Period: October 1, 2019, through June 30, 2021
Court System: County of Henrico

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.

The Clerk has taken adequate corrective action with respect to the internal control finding reported in the prior year that is not repeated in this letter.

We discussed these comments 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

SAH:vks

cc: The Honorable L. A. Harris, Jr., Chief Judge
County Manager, John Vithoulkas
Robyn M. de Socio, Executive Secretary
Compensation Board
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia



**CLERK'S OFFICE OF THE CIRCUIT COURT
COUNTY OF HENRICO**

Heidi S. Barshinger, Clerk

Mailing Address:

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*Government Complex
4309 East Parham Road
Henrico, Virginia, 23228*

11th October 2021

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

Re: Audit of Henrico County
Circuit Court Clerk's Office
10/01/19 – 6/30/21 period

Dear Ms. Henshaw:

We would like to thank Tracy Vaughan for the time, guidance and recommendations that she has given our office over the past several years. We were pleased to hear many positive comments on our work performance during this past audit period, which was a trying time for all Clerks' Offices during the covid pandemic.

One area that was brought to our attention was the monitoring of appealed case to the Court of Appeals and the Virginia Supreme Court. As a result, we immediately reviewed our cases on appeal, removed and closed out any cases that were eligible, and made sure that the active appeal list was current. From this point forward, we will have our bookkeeper and criminal supervisor monitor the BU-06 report at the beginning of each month to make sure that any cases finalized by the appellate courts have been disposed of accordingly, fines and costs have been properly assessed, and the cases have been removed from the active appeal list.

Once again, we appreciate the professionalism and courtesies extended by the Auditor of Public Accounts Office. We look forward to doing all that we can do to make our Clerk's Office practices the best that they can be.

Sincerely,

Heidi S. Barshinger
Heidi S. Barshinger