



AMY P. CRUMP  
CLERK OF THE CIRCUIT COURT  
FOR THE  
COUNTY OF NEW KENT

FOR THE PERIOD  
JULY 1, 2020 THROUGH MARCH 31, 2022

Auditor of Public Accounts  
Staci A. Henshaw, CPA

[www.apa.virginia.gov](http://www.apa.virginia.gov)

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## COMMENTS TO MANAGEMENT

We noted the following matters 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 Bill and Collect Court Costs**

Repeat: Yes (first issued 2020 as Properly Bill and Collect Court Fines and Costs)

The Clerk and her staff did not properly bill and collect court costs. In seven of 31 cases tested (23%), we noted the following errors.

- The Clerk overcharged defendants in four cases a total of \$1,850 in court costs.
- In one local case, the Clerk miscoded in the financial system court appointed attorney costs of \$120 as Commonwealth instead of local.
- The Clerk did not charge defendants in two cases a total of \$140 court costs.

The Clerk and her staff should correct the specific cases noted above and institute a more diligent system of review to minimize the likelihood of billing errors going undetected. In all cases, the Clerk should bill and collect court costs in accordance with the Code of Virginia.

### **Request Tax Set-Off Refunds**

Repeat: No

The Clerk did not submit claims to the Virginia Department of Taxation (Taxation) for tax setoff of refunds for delinquent court fines and costs totaling \$1,153, resulting in a loss of revenue to the Commonwealth and locality. A court must submit claims for set-off of tax refunds through Taxation's automated accounting system. The Clerk should use the tax refund set-off process to maximize collections as required by the Code of Virginia

### **Reconcile Trust Fund Accounts**

Repeat: No

The Clerk does not reconcile trust funds. We noted a difference of \$203 between trust fund balances recorded in the financial system and the bank account balances, which the Clerk would have detected had she performed a proper reconciliation. The Clerk should reconcile the court's trust fund accounts upon receipt of the bank statements, as recommended by the Financial Accounting System User's Guide.

**File Annual Trust Fund Report**

Repeat: No

The Clerk did not file annual trust fund reports for 2020 and 2021. Section 8.01-600 of the Code of Virginia requires the Clerk to file an annual trust fund report with the Court no later than October 1 of each year and record the report in the court's trust fund order book. The Clerk should immediately file the fiscal year 2020 and 2021 trust fund reports with the court and record them in the court's trust fund order book and, going forward, should file a trust fund report each year in accordance with the Code of Virginia.

**Update Individual Receivable Accounts Status**

Repeat: No

The Clerk did not update and remove accounts from appeal status when applicable. The court had eight accounts in appeal status that remained on the *Individual Account Status* report for up to 39 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, going forward, should 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

June 17, 2022

The Honorable Amy P. Crump  
Clerk of the Circuit Court  
County of New Kent

Thomas W. Evelyn, Board Chairman  
County of New Kent

Audit Period: July 1, 2020, through March 31, 2022  
Court System: County of New Kent

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 matters involving internal control and its operation necessary to bring to management's attention. These matters are discussed in the section titled Comments to Management. Any response and written corrective action plan to remediate these matters provided by the Clerk are included as an enclosure to this report.

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

LJH: clj

cc: The Honorable Richard H. Rizk, Chief Judge  
Rodney A. Hathaway, County Administrator  
Robyn M. de Socio, Executive Secretary  
Compensation Board  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia

Judge  
Hon. B. Elliott Bondurant  
P.O. Box 98  
New Kent, Virginia 23124  
804-966-9525  
FAX 804-966-5265



Clerk  
Hon. Amy P. Crump  
P.O. Box 98  
New Kent, Virginia 23124  
804-966-9520  
FAX 804-966-9528

June 28, 2022

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

Re: Clerk's Response and Corrective Action Plan  
Court System County of New Kent

Dear Ms. Henshaw:

I would like to address the items cited in your Audit Report for the above-referenced period for this office.

**File Annual Trust Fund Reports**

The Clerk did not file annual trust fund reports held at June 30, 2020 or June 30, 2021, with the Court. Section 8.01-600 of the Code of Virginia requires the Clerk to file an annual trust fund report with the Court no later than October 1 of each year and record the report in the court's trust fund order book.

The Clerk should immediately file the fiscal year 2020 and 2021 trust fund reports with the court and record the same in the court's trust fund order book. Additionally, the Clerk must file an annual trust fund report each year in accordance with Code of Virginia requirements.

**Corrective Action:**

All Orders have been done.

The Clerk has scheduled the BR 30 Report to automatically print when it is produced from the OES Report System. This will be an automatic reminder to prepare the Order.

**Properly Reconcile Trust Funds**

The Clerk does not properly reconcile trust fund accounts. The Clerk did not ensure trust fund account balances recorded in the court's financial system agreed to bank statement balances. We noted during test work four accounts contained variances totaling \$203. The Clerk should immediately resolve the variances and, going forward, should ensure that all trust fund activity is accurately reflected in the financial system as required by the Code of Virginia.

**Corrective Action:**

The accounts have been properly reconciled. The Clerk will review and reconcile all accounts on a monthly basis.

**Update Individual Receivable Accounts Status**

The Clerk did not update and remove accounts from appeal status when applicable. The court had 8 accounts in appeal status that remained on the *Individual Account Status* report for up to 39 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.

**Corrective Action:**

These cases were older cases, and the Clerk was unaware that the Criminal Clerk had not removed the APL status. The Clerk has since shown the Criminal Clerk the correct procedures in accordance with the FAS Manual.

**Request Tax Set-Off Refunds**

The Clerk did not submit claims to the Virginia Department of Taxation (Taxation) for tax setoff of refunds for delinquent court costs and fines totaling \$1,153, resulting in a loss of revenue to the Commonwealth and locality. A court must submit claims for set-off of tax refunds through Taxation's automated accounting system. The Clerk should use the tax refund set-off process to maximize collections as required by the Code of Virginia.

**Corrective Action:**

At the time that the funds were to be finalized for set-off, the courthouse was currently closed due to a whole courthouse COVID-19 outbreak. The Clerk was not allowed into the building to work.

**Properly Bill and Collect Court Fines and Costs**

The Clerk and her staff did not properly bill and collect court costs. In 7 of 31 (23%) cases tested, we noted the clerk and her staff made the following errors.

- In four cases, defendants were overcharged \$1,850 in costs.
- For one local case, the Clerk did not properly assess \$120 in court appointed attorney fees in the financial system.



- Defendants in two cases were not charged \$140 court costs.

**Corrective Action:**

All accounts have been corrected. The Clerk has gone over the proper procedures in assessing court appointed attorney fees and other costs. This is will hopefully alleviate any future errors in fines and costs.

I would like to thank you and your staff for conducting this audit. Ms. Vaughan is always a pleasure to work with and is professional and courteous to my office. I welcome her input and gain many tools for the future.

Very truly yours,

A handwritten signature in black ink that reads "Amy P. Crump, Clerk". The signature is written in a cursive, flowing style.

Amy P. Crump, Clerk