



GAYLE J. ASHWORTH
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF ESSEX

FOR THE PERIOD
APRIL 1, 2020 THROUGH SEPTEMBER 30, 2021

Auditor of Public Accounts
Staci A. Henshaw, CPA

www.apa.virginia.gov

(804) 225-3350



COMMENTS TO MANAGEMENT

We noted the following matters 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.

Resolve Collection Agent Fee Balances

Repeat: No

The Clerk has been holding collection agent fees for over a year. The amount held at the end of the audit period was \$1,373. The Office of the Executive Secretary of the Supreme Court of Virginia previously provided the Clerk with guidance on resolving the balances, but the Clerk has not taken action.

The Clerk should resolve the current balances in the collection fee accounts, either by disbursing the fees or reallocating them to defendants' accounts. Going forward, the Clerk should ensure the proper and timely disposition of collection agent fees.

File Annual Trust Fund Report

Repeat: No

The Clerk did not file an annual report of trust funds held at 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 2021 trust fund report 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.

Properly Monitor and Disburse Liabilities

Repeat: Yes (first issued in 2020)

The Clerk does not properly monitor and disburse court liabilities. Specifically, the Clerk did not disburse four liability accounts totaling \$565 that should have been paid out during the audit period. The Clerk should disburse the amounts noted and should monitor and disburse liabilities on a monthly basis as recommended by the Financial Accounting User's Guide.

Properly Bill and Collect Court Fines and Costs

Repeat: Yes (first issued in 2019 as Properly Bill and Collect Court-Appointed Attorney Fees)

The Clerk and her staff did not properly bill and collect court fines and costs. In eight of 27 cases tested (30%), we noted the following errors:

- The Clerk did not bill defendants in six cases for \$796 in attorney fees.
- For two cases, the Clerk miscoded fines of \$240 in the financial system as local instead of Commonwealth.

The Clerk and her staff should correct the specific cases noted above and should establish a 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 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

December 6, 2021

The Honorable Gayle J. Ashworth
Clerk of the Circuit Court
County of Essex

Sidney N. Johnson, Board Chairman
County of Essex

Audit Period: April 1, 2020 through September 30, 2021
Court System: County of Essex

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 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.

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 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:vks

cc: The Honorable Sarah L. Deneke, Chief Judge
Michael Lombardo, County Administrator
Robyn M. de Socio, Executive Secretary
Compensation Board
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia

HONORABLE HERBERT M. HEWITT,
JUDGE



GAYLE J. ASHWORTH, CLERK
804-443-3541
Fax: 804-445-1216
gashworth@courts.state.va.us

CLERK'S OFFICE OF THE
CIRCUIT COURT OF ESSEX COUNTY, VIRGINIA
FIFTEENTH JUDICIAL CIRCUIT
P.O. BOX 445 • TAPPAHANNOCK, VIRGINIA 22560

February 10, 2022

Staci Henshaw

RE: Audit Period 04-01-20 through 09-30-22

Dear Ms. Henshaw:

I have received and reviewed my Comments to Management report.
I will address them in order.

1. Matter is being handled.
2. My trust fund report had been done in a timely manner, but I failed to get the Judge to sign. I trust I will not do that again.
3. Noted
4. I have discussed with my staff the importance of properly applying the fees to the proper codes. I trust we will not have any further problem.

Thank you. Please let me know if you have any further questions.

Yours truly,


Gayle J. Ashworth
Clerk