



NICOLE BRIGGS
CLERK OF THE CIRCUIT COURT
FOR THE
CITY OF WAYNESBORO

FOR THE PERIOD
OCTOBER 1, 2022 THROUGH DECEMBER 31, 2023

Auditor of Public Accounts
Staci A. Henshaw, CPA
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(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.

Bill Locality for Attorney Fees

Repeat: No

The Clerk does not have adequate procedures for billing the locality for court appointed attorney and public defender fees. We noted in five of 36 cases tested (14%), the Clerk did not bill the locality for a total of \$790 in fees. When a public defender or court appointed attorney represents a defendant charged with a local offense, the Clerk is required to bill the locality for reimbursement to the Commonwealth. The Clerk should establish appropriate procedures to ensure that the locality is billed, when applicable, for public defender and court appointed attorney fees.

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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

October 21, 2024

The Honorable Nicole Briggs
Clerk of the Circuit Court
City of Waynesboro

Lana Williams, Mayor
City of Waynesboro

Audit Period: October 1, 2022, through December 31, 2023
Court System: City of Waynesboro

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 comment 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 Joel R. Branscom, Chief Judge
Michael G. Hamp, II, City Manager
Robyn M. de Socio, Executive Secretary
Compensation Board
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia



Circuit Court of the City of Waynesboro

250 South Wayne Avenue, Suite 202
Waynesboro, Virginia 22980
(540)942-6616

Nicole A. Briggs
Clerk
Monica E. Morris
Chief Deputy Clerk

Deputy Clerks
Alexa N. White
Darlene A. Price

To: Auditor of Public Accounts

Signature on File

Fr: Nicole A. Briggs, Clerk

Date: November 19, 2024

Re: Audit Period October 1, 2022 through December 31, 2023 – Corrective Action Plan

Regarding the internal control finding noted in the audit report, there are a few details I'd like to address that lent to the delay in billing the locality for attorney fees. During the audit cycle, there were some procedural changes implemented in the Clerk's Office in the preparation of court orders. In the past, the court orders were drafted in such a way that identified the subject cases as "City of Waynesboro versus defendant" which in turn flagged the task of the Clerk's Office billing the locality for attorney fees. With the change in the creation of court orders by other parties, the "City of Waynesboro versus defendant" cases happened to all be masked as in such a way that City of Waynesboro was not properly identified in the related court orders. Therefore, the visual trigger was also eliminated.

While the attorney fees had been assessed to defendants' costs accurately, the subsequent step of billing the locality for these expenses had not been completed, thus the audit finding at hand. During the audit, the cases were identified, the locality was billed the attorney fees and the same have since been remitted to the Commonwealth of Virginia.

I have since implemented an alternate method to track cases that fall into this category going forward that no longer relies on the court order setting out the correct style of the case.

I appreciate the courtesy the auditor extended to myself and my staff during this review.