



SHERRI M. HAZELWOOD
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF PATRICK

FOR THE PERIOD
JANUARY 1, 2021 THROUGH JUNE 30, 2022

Auditor of Public Accounts
Staci A. Henshaw, CPA

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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 Fines and Costs

Repeat: Yes (First issued in 2021)

The Clerk and her staff did not properly bill and collect court fines and costs. In nine of 37 cases tested (24%), we noted the following errors.

- The Clerk overcharged defendants in four cases a total of \$5,195 in attorney fees.
- In three cases, the Clerk did not charge defendants a total \$1,175 in costs.
- The Clerk miscoded the financial system attorney fees of \$1,000 in one case as local instead of Commonwealth.
- In one case, the Clerk did not release in the judgment lien indexing system the recorded judgement for fines and costs when the defendant paid the account in full.

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 the Code of Virginia.

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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

October 28, 2022

The Honorable Sherri M. Hazlewood
Clerk of the Circuit Court
County of Patrick

Clyde DeLoach, Board Chairman
County of Patrick

Audit Period: January 1, 2021, through June 30, 2022
Court System: County of Patrick

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.

The Clerk has taken adequate corrective action with respect to the internal control findings reported in the prior report that are not repeated 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. The Clerk was not available to provide a response to our findings; however, we will publish any response the Clerk provides at a later date.

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LJH:vks

cc: The Honorable G. Carter Greer, Chief Judge
Geri S. Hazelwood, County Administrator
Robyn M. de Socio, Executive Secretary
Compensation Board
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia