



JACQUELINE SEWARD MORGAN
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF BRUNSWICK

FOR THE PERIOD
OCTOBER 1, 2023 THROUGH SEPTEMBER 30, 2024

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.

Properly Assess and Bill Court Costs

Repeat: Yes (First issued in 2022 as Properly Bill and Collect Court Costs)

The Clerk and the Clerk's staff did not properly assess and bill court costs. In 16 of 29 (55%) cases tested, we noted the following errors.

- The Clerk did not charge defendants in ten cases a total of \$3,375 in court costs.
- In six cases, the Clerk overcharged defendants a total of \$1,198 in court costs.

The amounts above are based on actual errors noted within our sample of court transactions, the impact of which we did not project to all transactions of the court. The Clerk should correct the specific cases noted above, seek additional training in the assessment and billing of court costs, and establish a system of review to minimize the likelihood of billing errors going undetected. In all cases, the Clerk should assess and bill court costs in accordance with the 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

April 28, 2025

The Honorable Jacqueline Seward Morgan
Clerk of the Circuit Court
County of Brunswick

Barbara Jarrett Harris, Board Chair
County of Brunswick

Audit Period: October 1, 2023, through September 30, 2024
Court System: County of Brunswick

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 matter with the Clerk, and we acknowledge the cooperation extended to us by the Clerk and the Clerk's staff during this engagement.

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LH/vks

cc: The Honorable William Edward Tomko, III, Chief Judge
Leslie R. Weddington, County Administrator
Robyn M. de Socio, Executive Secretary
Compensation Board
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia

BRUNSWICK COUNTY
Office of the Circuit Court Clerk

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JACQUELINE S. MORGAN, CLERK
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May 27, 2025

Subject: Corrective Action Plan – Improper Billing and Collection of Court Fines and Costs

Dear Staci A. Henshaw,

Following the findings of the recent audit which identified that court costs were not properly billed and collected by the Brunswick County Circuit Court Clerk's Office, I am submitting the following corrective action plan to address the deficiency and ensure compliance going forward.

Issue Identified:

The Clerk's Office did not properly bill and/or collect court costs as required by the Code of Virginia

Corrective Action Plan:

Corrective Measure:

The Clerk's Office will implement a case audit and verification procedure for all finalized cases involving court costs. A secondary review process will be established whereby a deputy clerk will review and verify the accuracy of all assessed costs prior to final case closure in the case management system.

Additionally, all deputy clerks responsible for cost assessments attend all/any refresher trainings that become available on billing procedures, including a review of applicable statutes and local policies.

Monitoring and Evaluation:

Random audits of finalized cases will be conducted monthly to ensure continued compliance. Errors identified in this review will be immediately corrected, and any trends will be addressed through retraining or procedural adjustments.

We are committed to accurate financial administration and accountability and will continue to evaluate and strengthen our processes to uphold the integrity of this office.

Sincerely,
[Signature on File](#)

Jacqueline S. Morgan
Clerk, Brunswick County Circuit Court