



TERESA T. CARROLL  
CLERK OF THE CIRCUIT COURT  
FOR THE  
COUNTY OF ORANGE

FOR THE PERIOD  
JANUARY 1, 2022 THROUGH MARCH 31, 2023

Auditor of Public Accounts  
Staci A. Henshaw, CPA  
[www.apa.virginia.gov](http://www.apa.virginia.gov)  
(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 Bill and Collect Court Costs**

**Repeat:** Yes (First issued in 2020)

The Clerk and her staff did not properly bill and collect court costs. In 13 of 90 cases tested (14%), we noted the following errors.

- The Clerk did not charge defendants in nine cases a total of \$6,367 in court costs.
- The Clerk overcharged defendants in four cases a total of \$168.

The Clerk and her staff should correct the specific cases noted above, seek additional training in the billing and collection of fines and costs, and 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.

## -TABLE OF CONTENTS-

### Pages

COMMENTS TO MANAGEMENT

AUDIT LETTER

1-2

CLERK'S RESPONSE AND CORRECTIVE ACTION PLAN

3



Staci A. Henshaw, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

June 29, 2023

The Honorable Teresa T. Carroll  
Clerk of the Circuit Court  
County of Orange

R. Mark Johnson, Board Chair  
County of Orange

Audit Period: January 1, 2022, through March 31, 2023  
Court System: County of Orange

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 adequately addresses the issues in 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 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 Claude V. Worrell, Jr., Chief Judge  
Theodore L. Voorhees, County Administrator  
Robyn M. de Socio, Executive Secretary  
Compensation Board  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia

DAVID B. FRANZEN  
RESIDENT JUDGE  
TERESA T. CARROLL  
CIRCUIT COURT CLERK

TELEPHONES:

CLERK'S OFFICE: (540)672-6162  
FAX: (540)672-2939

ORANGE COUNTY, VIRGINIA



CIRCUIT COURT  
110 NORTH MADISON ROAD, SUITE 300  
P.O. BOX 230, ORANGE, VA 22960

MELISSA MORRIS,  
CHIEF DEPUTY CLERK  
CRIMINAL/COURT SERVICES  
DIXIE CHARETTE, DEPUTY CLERK  
COURT SERVICES-CIVIL/PROBATE  
ANNA ZUMMO, DEPUTY CLERK  
COURT SERVICES-CRIMINAL  
MAKENZI SHIFFLETT, DEPUTY CLERK  
COURT SERVICES-CIVIL / RECORDS MGMT  
AMY ROBERTS, DEPUTY CLERK  
LAND RECORDS / RECORDING  
KATIE GRAVES, DEPUTY CLERK  
JURY MANAGEMENT COORDINATOR

June 9, 2023

Staci A. Henshaw  
Auditor of Public Accounts  
101 N. 14<sup>th</sup> Street  
Richmond, VA 23219

Dear Ms. Henshaw:

Please find enclosed my responses and corrective active plan that my office has taken to correct the findings of the Auditor.

**Property Bill and Collect Court Fines and Costs.**

The Clerk has the responsibility to make sure that appropriate Court costs are assessed at the time the defendant is sentenced. The Clerk and her staff **immediately** updated the cases mentioned in the report and amended notices were mailed to the defendant's.

The Clerk and her staff will continue to take courses, when provided through the Supreme Court of Virginia to improve their knowledge and ability to perform their duties.

The Clerk will implement a plan to minimize errors and create a checks and balance to be more proficient. We are currently in the process of hiring an additional Criminal Deputy, which will assist in implementing our plan.

I am pleased with my Audit and my staff's hard work and continuing efforts to strive to keep our error percentage to a minimum.

Sincerely,

Teresa T. Carroll, Clerk  
Orange County Circuit Court