



VICTORIA WASHINGTON
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF CHARLES CITY

FOR THE PERIOD
JULY 1, 2020 THROUGH DECEMBER 31, 2021

Auditor of Public Accounts
Staci A. Henshaw, CPA

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 Fines and Costs

Repeat: Yes (first issued in 2018 as Properly Bill and Collect Court Costs)

The Clerk and her staff did not properly bill and collect court fines and costs. In ten of 21 cases tested (48%), one with multiple errors, we noted the following:

- The Clerk overcharged defendants in six cases by a total of \$8,662 in court costs.
- The Clerk miscoded in the financial system a fine of \$500 as Commonwealth instead of local.
- The Clerk did not charge defendants in four cases for a total of \$310 in court costs.

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.

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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

May 5, 2022

The Honorable Victoria Washington
Clerk of the Circuit Court
County of Charles City

William Coady, Board Chairman
County of Charles City

Audit Period: July 1, 2020, through December 31, 2021
Court System: County of Charles City

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 response and written corrective action plan to remediate this matter provided by the Clerk is included as an enclosure to this report.

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 letter.

We discussed these comments with the Clerk, and we acknowledge the cooperation extended to us by the Clerk and their staff during this engagement.

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LH: clj

cc: The Honorable Richard H. Rizk, Chief Judge
Michelle Johnson, County Administrator
Robyn M. de Socio, Executive Secretary
Compensation Board
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia

COMMONWEALTH OF VIRGINIA
COUNTY *of* CHARLES CITY



Circuit Court Charles City County
Victoria Washington, Clerk
10780 Courthouse Road
P.O. Box 86
Charles City, Virginia 23030

PHONE: (804)652-2105
FAX: (804)829-5647

Auditor of Public Accounts
Staci A. Henshaw

In Re: Audit Report Period July 01, 2020 through December 31, 2021

Dear Ms./Mrs. Henshaw,

In response to the above referenced report:

Management's Responsibility: The errors were corrected prior to the Auditor leaving the office on all cases. Myself and Staff attended multiple training classes to get a better understanding of what we need to do.

Sincerely,

Victoria Washington, Clerk