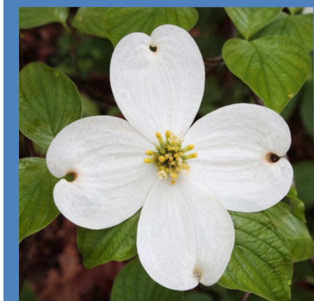


ELIZABETH BROWN
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF MATHEWS

FOR THE PERIOD
OCTOBER 1, 2024 THROUGH DECEMBER 31, 2025

Auditor of Public Accounts
Staci A. Henshaw, CPA
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(804) 225-3350

COMMENTS TO MANAGEMENT

We noted the following matters involving internal control and its operation that have led or could lead to noncompliance with laws and regulations, the loss of assets or revenues, or otherwise compromise the Clerk's fiscal accountability.

Reconcile Bank Account

Repeat: Yes (First issued in 2025)

The Clerk did not reconcile the bank account during the audit period. The bank account has not been reconciled to the financial accounting system since March 2023. Timely and complete reconciliations are an essential internal control. Allowing reconciling items to go unresolved can lead to errors and irregularities going undetected and increase the risk of loss of funds. The Clerk should immediately reconcile the bank account to the financial accounting system and, going forward, should perform the reconciliation upon receipt of the bank statement and record corrections and adjustments in the financial system timely.

Properly Assess and Bill Court Costs

Repeat: Yes (First issued in 2025)

The Clerk and the Clerk's staff did not properly assess and bill court costs. In 13 of 26 (50%) cases tested, the Clerk did not charge defendants a total of $7,896 in court costs. This amount is 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 and the Clerk's staff should correct the specific cases noted, 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.

Deposit Funds and Remit State Collections Timely

Repeat: Yes (First issued in 2025)

The Clerk did not record and deposit clerk's commissions and tax set-off collections timely. The Clerk received checks totaling $6,172 between October 2024 and December 2025 but did not record, deposit, or remit the funds to the State. Not recording and depositing funds immediately upon receipt increases the risk of loss of funds and contributes to delays in state remittances. The Clerk should record, deposit, and remit these funds immediately and, going forward, should deposit funds promptly upon receipt as required by § 2.2-806(B) of the Code of Virginia.

Properly Monitor and Disburse Liabilities

Repeat: Yes (First issued in 2025 as Monitor and Disburse Liabilities)

The Clerk does not properly monitor and disburse court liabilities. At the end of the audit period, the Clerk was holding $138,096 in liability accounts that she should have either paid or escheated. The Clerk should review all liability accounts and disburse, as applicable. If the owners of the funds cannot be located, the Clerk should escheat the funds as required by § 55.1-2518 and § 55.1-2524 of the Code of Virginia. Going forward, the Clerk should routinely monitor and disburse, when appropriate, all court liabilities as recommended by the Financial Accounting System User's Guide.

Request Tax Set-Off Refunds

Repeat: No

The Clerk did not submit claims to the Virginia Department of Taxation (Taxation) for tax set-off of refunds for delinquent court fines and costs totaling $2,831, resulting in a loss of revenue to the Commonwealth and locality. Section 58.1-521 of the Code of Virginia requires that all courts use the tax set-off program to collect unpaid fines and costs. Courts must submit claims for set-off of tax refunds through Taxation's automated accounting system. The Clerk should use the tax refund set-off process to maximize collections as required by the Code of Virginia.

Review Financial Reports and Promptly Resolve Accounting Errors

Repeat: No

The Clerk does not consistently review the court's system generated financial reports and promptly resolve accounting errors. We noted negative balances totaling $59,000 in the account codes representing the court's savings account, non-reverting funds, and Commonwealth revenues; an unexplained difference in restitution payables between the general and subsidiary ledgers; one rejected disbursement that has been on the daily disbursement report since 2017; and a fiduciary account balance resulting from a miscoding.

The Clerk should correct the errors noted and, going forward, should review all financial reports, identifying and promptly resolving any accounting errors noted to ensure the propriety of all accounts and account balances.

File Annual Trust Fund Report

Repeat: No

The Clerk did not file the fiscal year 2025 annual trust fund report with the court as required by § 8.01-600 of the Code of Virginia. The Clerk should immediately file the 2025 report with the court and, going forward, file a trust fund report each year by October 1st as required by the Code of Virginia.

-T A B L E O F C O N T E N T S-

Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

August 31, 2026

The Honorable Elizabeth Brown
Clerk of the Circuit Court
County of Mathews

Tom Bowen, Board Chair
County of Mathews

Review Period: October 1, 2024, through December 31, 2025
Court System: County of Mathews

We have reviewed the financial operations for the office of the Clerk of the Circuit Court for the County of Mathews, for the period noted above, pursuant to § 30-134 of the Code of Virginia. Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial accounting system; evaluate the Clerk's internal controls; and test the Clerk's compliance with significant state laws, regulations, and policies related to financial operations.

The Clerk is responsible 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 information, effectiveness and efficiency of financial 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. It is our responsibility to perform procedures to the extent necessary to satisfy the objectives of this engagement.

We noted matters involving internal control and its operation necessary to bring to the Clerk's attention. These matters are discussed in the section titled Comments to Management. Any written corrective action plan to remediate these matters 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.

The Clerk has taken corrective action to remediate the findings that we reported in our previous report that are not repeated in this report.

We discussed these comments 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

LJH/clj

cc: The Honorable Joshua DeFord, Chief Judge
Ramona Wilson, County Administrator
Robyn de Socio, Executive Secretary
Compensation Board
Paul DeLosh, Director of Judicial Services
Supreme Court of Virginia

Commonwealth of Virginia
County of Mathews
Clerk of the Circuit Court
10622 Buckley Hall Road
Post Office Box 463
Mathews, Virginia 23109
Telephone (804) 725-2550

Elizabeth A. Brown
Clerk

Vallin Jenkins
Deputy Clerk

Melanie Jarvis
Deputy Clerk

Melissa Winters
Deputy Clerk

September 20, 2026

Staci A. Henshaw
Auditor of Public Accounts

An audit of the office was conducted and revealed several areas where corrections are needed. The largest area where improvement is needed is consistency. For a variety of reasons, the office has experienced high rates of staff turnover and still has one empty position. Consistently and dependably following procedures has fallen short because of this.

Criminal and accounting procedures have been reviewed with the needed staff and will continue to be monitored.

Eash audit the office has undergone, has been a learning opportunity. Thank you for your time and attention to this matter.

Signature on File

Elizabeth A. Brown
Clerk of Court