



SARONA IRVIN  
CLERK OF THE CIRCUIT COURT  
OF THE  
COUNTY OF SHENANDOAH

FOR THE PERIOD  
OCTOBER 1, 2021 THROUGH DECEMBER 31, 2022

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 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.

### **Monitor and Disburse Liabilities**

**Repeat:** Yes (first issued in 2018)

The Clerk does not properly monitor and disburse court liabilities. At the end of the audit period, the Clerk was holding \$34,291 in liabilities that she should have either paid or escheated. The Clerk should review all liabilities she is currently holding and disburse, as applicable. In the event that 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.

### **Update Individual Receivable Account Status**

**Repeat:** Yes (first issued in 2018)

The Clerk does not update and correct credit balances, when applicable. Seven accounts had credit balances for up to 30 months. The Clerk should promptly review and correct accounts with credit balances since this may indicate a receipting error or overpayment. The Clerk should update the individual accounts noted during the audit and, going forward, should timely review and take appropriate action on all accounts with credit balances as recommended by the Financial Accounting System User's Guide.

### **Properly Bill and Collect Court Costs**

**Repeat:** Yes (first issued in 2017)

The Clerk and her staff did not properly bill and collect court costs. In 15 of 42 cases tested (36%), we noted the following errors.

- The Clerk did not charge defendants in ten cases a total of \$2,313 in court costs.
- The Clerk overcharged defendants in five cases a total of \$3,648 in court costs.

The Clerk should correct the specific cases noted above, seek additional training in the billing and collection of court 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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# Commonwealth of Virginia

## Auditor of Public Accounts

Staci A. Henshaw, CPA  
Auditor of Public Accounts

P.O. Box 1295  
Richmond, Virginia 23218

July 7, 2023

The Honorable Sarona Irvin  
Clerk of the Circuit Court  
County of Shenandoah

Karl Roulston, Board Chair  
County of Shenandoah

Audit Period: October 1, 2021, through December 31, 2022  
Court System: County of Shenandoah

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 matters involving internal control and its operation necessary to bring to management'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 adequate corrective action with respect to the internal control findings reported in the prior year 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 her staff during this engagement.

Staci A. Henshaw  
AUDITOR OF PUBLIC ACCOUNTS

LJH:vks

cc: The Honorable Alexander R. Iden, Chief Judge  
Evan Vass, County Administrator  
Robyn M. de Socio, Executive Secretary  
Compensation Board  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia



## SHENANDOAH COUNTY CIRCUIT COURT

112 South Main Street, P.O. Box 406  
Woodstock, VA 22664  
Phone (540) 459-6150 • Fax (540) 459-6155

**SARONA S. IRVIN, CLERK**

**DEPUTY CLERKS**  
Cynthia D. Kibler – Chief  
Karla S. Ortt – Assistant Chief  
Christina J. Rutt – Supervisor-Criminal  
Shelby L. Sherfey  
Randy L. Litten, Jr.  
Kristin J. Hamman  
Lawana V. Elbon  
Megan Lazaro Lopez  
Emily V. Fromme  
Dana M. Copp  
Deirdre L. Dillon

July 21, 2023

Staci A. Henshaw  
Auditor of Public Accounts  
Via email: [stephanie.serbia@apa.virginia.gov](mailto:stephanie.serbia@apa.virginia.gov)

RE: Shenandoah County Circuit Court  
Audit period 10/01/2021 through 12/31/2022

Ms. Henshaw:

I am in receipt of our court's audit wherein three (3) Comments to Management are noted. By this letter, I am responding and supplying my explanation and corrective action plan as to each comment.

### **Monitor and Disburse Liabilities**

Repeat: yes (first issued in 2018)

As referenced in the last corrective action plan, I am continuing to train the accounting technician who began in March 2021 and the training has been greatly impaired by the turnover of staff and the accounting technician and I both needing to also assist in new staff training, since she worked the front counter in our office prior to being promoted to accounting technician. Arguably, in our office, the duties of accounting technician are enough to warrant more than one (1) full time deputy clerk to handle. I have consistently requested additional staff and while we have received some, with all the turnover in staff, we have not been able to adequately stay on top of all the duties. We are currently on track to mail out unclaimed property and unclaimed restitution letters this year and since I am retiring as Clerk as of December 31, 2023, I am working diligently to review and disburse all the accounts referenced in this management point and will perform due diligence, where applicable to turn over as unclaimed property or restitution by the fall deadline.

### **Update Individual Receivable Accounts Status**

Repeat: Yes (first issued in 2018)

This management point references credit balances not being promptly reviewed and returned. Unfortunately, this is another area that has been neglected due to the workload and lack of enough trained staff. I have gone over this process with my accounting technician, and we are working to review and assure all credit balances get returned and many of the cases noted have already been corrected.

### **Properly Bill and Collect Court Costs**

Repeat: Yes (first issued in 2017)

For the period audited, our office had new criminal deputy clerks and our office continues to have new deputy clerks being trained to handle the criminal court costs. I mentioned in the last audit reply that our office is weak in going back to review the work of the new deputy clerks due to the fact that the workload my staff is tasked to complete is much greater than the number of staff our court has to

Staci A. Henshaw  
July 21, 2023  
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properly complete all of the work. This issue, thereby making it very difficult to have a good 'checks and balance' to be sure all costs are assessed correctly for every defendant.

With the large amount of turnover, my office is constantly challenged with a continual training process, with training comes errors, and errors are, unfortunately, unavoidable during periods of training.

Moving forward, I have corrected the matters that could be corrected and will strive to create a better 'checks and balance' system among my staff to attempt to catch errors in a timely manner. I have begun working with the Criminal Supervising Deputy Clerk to train to check the new account listings on a regular basis to make sure the criminal staff are setting up cases timely and properly assessing court costs for criminal matters in accordance with the Code of Virginia.

Overall, I feel most of the management points referenced and errors found have a great deal to do with my office being understaffed, underpaid, and therefore creating an increased amount of turnover. We hire new staff, take the time to train and after they gain experience, they apply for a higher paying position and the cycle starts all over again.

We did manage to eliminate and do better overall with management points in this audit, as in the last audit there were six (6) management points. My chief deputy, assistant chief deputy and I continue to work well more than 40 hours per week and cannot keep up with everything. It is my sincere hope the members of the Shenandoah County Board of Supervisors and members of the Virginia General Assembly will recognize the small and mid-size Circuit Court offices need to be adequately staffed to meet all expectations required since we are tasked with over 800 duties and responsibilities, as it is virtually impossible to not have errors if the staff does not remain constant. I do not believe the corrective action plan is complete without noting the office must be adequately staffed. I have a very strong staff currently, but of the full-time staff, except for the Chief Deputy Clerk and Assistant Chief Deputy Clerk, the longest tenure is just under four (4) years among two (2) of the deputy clerks and one (1) year or less for the remaining five (5) deputy clerks as of the period of this audit.

It was our pleasure working with the members of your staff during the audit.

If you should have any questions, please do not hesitate to contact me at my direct phone number of (540) 459-6153 or via e-mail: [sirvin@vacourts.gov](mailto:sirvin@vacourts.gov)

Sincerely,  
[Signature on File](#)

Sarona S. Irvin, Clerk