



RICHARD W. EDWARDS
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF DICKENSON

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

Auditor of Public Accounts
Staci A. Henshaw, CPA

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.

Properly Bill and Collect Court Costs

Repeat: No

The Clerk and his staff did not properly bill and collect court costs. In three of 20 cases tested (15%), we noted the Clerk did not charge defendants a total of \$2,500 in court costs. The Clerk and his staff should correct the specific cases noted during the audit, 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 fines and costs in accordance with the Code of Virginia.

Properly Collect Taxes and Fees on Civil Cases

Repeat: No

The Clerk did not properly collect taxes and fees on civil cases. In three of ten cases tested (30%), the Clerk did not collect a total of \$570 in clerk's fees and \$60 in writ taxes, as required by § 17.1-275(A) of the Code of Virginia. The Clerk should bill the plaintiffs in the cases noted for the additional \$630 in taxes and fees and, going forward, should collect taxes and fees for civil matters 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 10, 2023

The Honorable Richard W. Edwards
Clerk of the Circuit Court
County of Dickenson

Josh Evans, Board Chair
County of Dickenson

Audit Period: April 1, 2022, through March 31, 2023
Court System: County of Dickenson

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.

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

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LJH: clj

cc: The Honorable Brian K. Patton, Chief Judge
Larry Barton, County Administrator
Robyn M. de Socio, Executive Secretary
Compensation Board
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia



CIRCUIT COURT CLERK'S OFFICE

Dickenson County

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Clintwood, VA 24228

Email: rwedwards@vacourts.gov

**Richard W. Edwards
Master Circuit Court Clerk**

Phone: (276) 926-1616

Preserving the History of Dickenson County

July 31, 2023

Auditor of Public Accounts, Staci A. Henshaw,

First, I would like to express to you the professionalism Mr. Daniel Stanley shown to myself and my staff from the time he arrived until the time he left our office. Mr. Stanley was polite, courtesy, and very knowledgeable of all the different duties the Clerk's office performs on a daily, weekly, and monthly basis.

This audit period was from April 1, 2022 through March 31, 2023, a period during which we had lost two staff members and had just replaced them with two new staff members in February and March of 2022. One with past experience, fifteen years ago and the other with no experience in the Clerk's office. The webinars are good but do not replace the personal training from the in-person OES staff.

Here is my response to the auditors' findings.

Properly Bill and Collect Court Costs

The 3 cases that were not charge costs were immediately corrected as soon as the Audit brought these to the employee's attention. Additional training in the billing and collection of court costs have been addressed to assure the billing and collecting of court fines and costs are done in accordance with the Code of Virginia.

Properly Bill and Collect Taxes and Clerk's Fees on Civil Cases

Two related cases were filed on June 3, 2022, by the new employee who had only been employed for three months and failed to realize that that there was a suit amount on the second page of the complaint, therefore resulting in incorrect filing fees being collected.

The other case was filed on August 23, 2022, by another new employee, who had only been employed for six months, also failed to notice the suit amount on page 2 of the complaint, resulting in incorrect filing fees being collected.

Our office is staffed by only four Deputy Clerks, so at the time of these oversights, fifty percent (50%) were new and still learning multiple procedures for filing cases, recording deeds, taking criminal payments, issuing marriage licenses, etc..

These oversights were discussed at length with the newer employees as well as the remaining staff. All Deputy Clerks were then instructed to review every civil complaint they filed beginning January 2022 through the June 15, 2023 to ensure there were no other cases in which incorrect fees were collected. No other cases were found.

Sincerely

Signature on File

Richard W Edwards