



Staci A. Henshaw, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

January 26, 2026

The Honorable Susan Minarchi  
Clerk of the Circuit Court  
County of Caroline

Clayton Forehand, Chairman  
County of Caroline

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

We have reviewed the financial operations for the office of the Clerk of the Circuit Court for the County of Caroline, 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.

Our procedures did not identify any matters involving internal control and its operation necessary to bring to the Clerk's attention.

Susan Minarchi, Clerk of the Circuit Court  
Clayton Forehand, Chairman  
January 26, 2026  
Page Two

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

cc: The Honorable Victoria Willis, Chief Judge  
Charles Culley, Jr., County Administrator  
Robyn de Socio, Executive Secretary  
Compensation Board  
Paul DeLosh, Director of Judicial Services  
Supreme Court of Virginia