



MARK W. SCARCE  
CLERK OF THE CIRCUIT COURT  
FOR THE  
COUNTY OF PITTSYLVANIA

FOR THE PERIOD  
APRIL 1, 2020 THROUGH SEPTEMBER 30, 2021

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 matter involving internal control and its operation that has led or could lead to the loss of revenues, assets, or otherwise compromise the Clerk's fiscal accountability.

### **Reconcile Bank Account Timely**

**Repeat:** No

The Clerk did not reconcile the court's bank account timely for five months of the audit period. We noted delays of up to five months. Timely and complete reconciliations are an essential internal control. Allowing reconciling items to go unresolved can lead to errors and irregularities going undetected and increases the risk of loss of funds.

The Clerk should perform monthly bank reconciliations upon receiving the bank statements as required by the Financial Accounting System User's Guide.

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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

December 17, 2021

The Honorable Mark W. Scarce  
Clerk of the Circuit Court  
County of Pittsylvania

Robert Warren, Board Chairman  
County of Pittsylvania

Audit Period: April 1, 2020, through September 30, 2021  
Court System: County of Pittsylvania

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 possibly lead to the loss of revenues or assets, or otherwise compromise fiscal accountability.

We noted a matter involving internal control and its operation necessary to bring to management's attention. This matter is discussed in the section titled Comments to Management. Any response and written corrective action plan to remediate these matters provided by the Clerk are included as an enclosure to this report.

The Clerk has taken corrective action to remediate the internal control findings that we reported in the previous audit.

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:vks

cc: The Honorable James J. Reynolds, Chief Judge  
David M. Smitherman, County Administrator  
Robyn M. de Socio, Executive Secretary  
Compensation Board  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia



Mark W. Scarce  
Clerk of Court

# Clerk of Court

## Pittsylvania County Circuit Court

P.O. Drawer 31  
Chatham, Virginia 24531  
434-432-7887

February 17, 2022

### Deputies:

Stephenie Adams  
Jessica Andrews  
Tammy Birdsong  
Terri Clark  
Heidi Jones  
Kathy K. Jones  
Katie Owen  
Leecy Painter  
Judy W. Pierce  
Crystal Powell

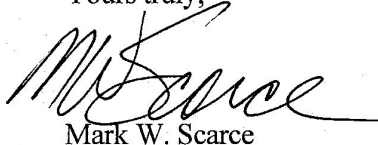
Staci A. Henshaw  
Auditor of Public Accounts

Dear Ms. Henshaw:

This letter is in response to the Audit Report for the recently completed audit in this Court. The audit period was from April 1, 2020 through September 30, 2021.

Clerk and staff were made aware that the court's bank account should be reconciled in a timely period. The delay as outlined in the report was in part due a staff shortage during that time. Measures have been put in place and more diligence will be done to ensure that this office timely reconciles the court's bank account.

Yours truly,



Mark W. Scarce

MWS/jwp