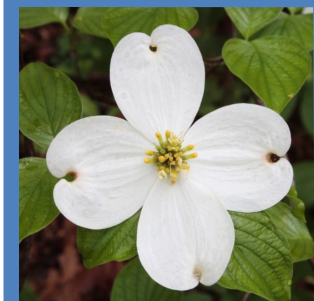

ANNE GARNER

CLERK OF THE CIRCUIT COURT

FOR THE

COUNTY OF WESTMORELAND

FOR THE PERIOD

APRIL 1, 2025 THROUGH MARCH 31, 2026

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 Classify Invested Funds
Repeat: No

The Clerk does not properly classify invested funds in the financial accounting system. The balance of the funds invested on the general ledger does not agree to the amounts on the subsidiary ledger because the Clerk has not accurately classified the individually invested accounts in the financial accounting system. The difference is approximately $205,000. The Clerk should resolve the differences noted and, going forward, should properly classify invested funds, ensuring the accuracy of the information recorded in the financial accounting system and assisting in the reconciliation process.

Properly Assess and Bill Court Costs
Repeat: No

The Clerk and the Clerk's staff did not properly assess and bill court costs. In eight of 29 (28%) cases tested, we the Clerk did not charge the defendants a total of $1,549. The amounts noted are 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.

Post Interest Timely to Trust Funds
Repeat: No

The Clerk does not post interest timely to trust fund accounts as required by § 8.01-600 Code of Virginia and the Financial Accounting System User's Guide. The Clerk did not post interest for the 2025 calendar year in the financial accounting system to individual trust fund accounts, resulting in incorrect account balances. The Clerk should immediately post the interest for 2025 and, going forward, timely record interest activity in the automated financial system.

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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 17, 2026

The Honorable Anne Garner
Clerk of the Circuit Court
County of Westmoreland

Timothy Trivett, Board Chair
County of Westmoreland

Review Period: April 1, 2025, through March 31, 2026
Court System: County of Westmoreland

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

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 Victoria Willis, Chief Judge
Donna Cogswell, Interim County Administrator
Robyn de Socio, Executive Secretary
Compensation Board
Paul DeLosh, Director of Judicial Services
Supreme Court of Virginia

Westmoreland Circuit Court
Anne B. Garner, Clerk
P. O. Box 307
Montross, VA 22520
804-493-0108

September 4, 2026

Staci A. Henshaw
Auditor of Public Accounts
P. O. Box 1295
Richmond, VA 23218

Dear Ms. Henshaw,

Thank you for the recent audit of cash receipts handled by my office. My staff and I had the pleasure of working with Pamela Williams for our audit. Her suggestions and guidance were helpful for improving operations going forward. Several areas of concern were identified.

Properly Classify Invested Funds: Funds were not coded correctly in the Financial Accounting System. These errors have been corrected. Additional procedures have been established to prevent this in the future.

Properly Assess and Bill Court Costs: Several errors in the assessment of court costs were identified. All amounts identified were corrected while the auditor was onsite. A review of procedures has been provided to staff to prevent errors in the future.

Post Interest Timely: Interest had not been posted during 2025 calendar year. Interest has now been posted and a new schedule established for the future posting of interest.

The deficiencies identified by your auditor have been addressed with staff in order to improve operations going forward.

If I may be of further assistance, please do not hesitate to contact me.

Sincerely,

Signature on File

Anne B. Garner, Clerk