



SUSAN W. L. MINARCHI  
CLERK OF THE CIRCUIT COURT  
FOR THE  
COUNTY OF CAROLINE

FOR THE PERIOD  
APRIL 1, 2021 THROUGH JUNE 30, 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 has 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 Jury Costs**

**Repeat:** No

The Clerk and her staff did not properly bill and collect jury costs. In four of five cases tested (80%), we noted the Clerk did not assess a total of \$5,400 in jury costs to the defendants. The Clerk should correct the specific cases noted above and establish a system of review to minimize the likelihood of billing errors going undetected. In all cases, the Clerk should bill and collect jury 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

September 29, 2022

The Honorable Susan W. L. Minarchi  
Clerk of the Circuit Court  
County of Caroline

Reginald L. Underwood, Chairman  
County of Caroline

Audit Period: April 1, 2021, through June 30, 2022  
Court System: County of Caroline

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

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

We discussed this comment 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 Michael E. Levy, Chief Judge  
Charles M. Culley Jr., County Administrator  
Robyn M. de Socio, Executive Secretary  
Compensation Board  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia

CAROLINE COUNTY CIRCUIT COURT  
CLERKS'S OFFICE  
P. O. Box 309  
Bowling Green, Virginia 22427  
Susan W. Minarchi Clerk  
804-633-1095

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

November 4, 2022

Dear Ms. Henshaw,

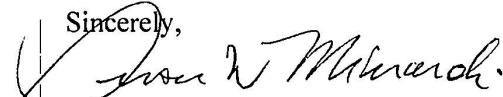
Thank you for your letter regarding a draft copy of the audit report for the County of Caroline Circuit Court. I have initiated the following corrective actions:

1. All personnel who enter information regarding assessing fines and costs, specifically properly billing and collection of jury costs, have been instructed to carefully review each case where a jury was empaneled, and the defendant was found guilty. The Clerk and the Bookkeeper shall monitor these accounts on a regular basis and will take appropriate and timely action on all accounts as recommended by the financial user's guide.
- 2 The Clerk has reviewed and assessed the jury fees for the cases noted in the Audit review.

This office has had significant personal turnover in the past several years, specifically in the criminal case deputy clerk area. At present this office has one Deputy Clerk with light experience in Criminal case processing. Every effort will be made to ensure proper training is received and the billing and collection of court costs and fines will be in accordance with the Code of Virginia.

Please thank your staff for their courteous professionalism during this Audit Review.

Sincerely,



Susan W Minarchi, Clerk