



RACHEL HARTENBACH  
CLERK OF THE CIRCUIT COURT  
FOR THE  
COUNTY OF MIDDLESEX

FOR THE PERIOD  
OCTOBER 1, 2019 THROUGH MARCH 31, 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 matters 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**

Repeat: No

The former Clerk did not reconcile the court's bank account during the audit period. 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 current Clerk should immediately reconcile the account and, going forward, should perform monthly bank reconciliations upon receiving the bank statements as required by the financial management system user's guide.

### **Properly Bill and Collect Court Costs**

Repeat: Yes (first issued in 2019)

The former Clerk and her staff did not properly bill and collect court costs. In seven of 31 cases tested (23%), the former Clerk did not assess \$565 in costs to the defendants. The current Clerk and her staff should correct the specific cases noted during the audit and should establish a system of review to minimize the likelihood of billing errors going undetected. In all cases, the Clerk should bill and collect court costs in accordance with the Code of Virginia.

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Staci A. Henshaw, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

April 9, 2021

The Honorable Rachel Hartenbach  
Interim Clerk of the Circuit Court  
County of Middlesex

The Honorable Lynn Dunlevy  
Former Clerk of the Circuit Court  
County of Middlesex

Wayne H. Jessie, Sr., Chairman  
County of Middlesex

Audit Period: October 1, 2019, through March 31, 2021  
Court System: County of Middlesex

We have audited the cash receipts and disbursements of the former 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 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 response and written corrective action plan to remediate these matters provided by the Interim Clerk are included as an enclosure to this report.

The former Clerk has taken adequate corrective action with respect to the internal control finding reported in the prior year that is not repeated in this letter.

We discussed these comments 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

SAH: clj

cc: The Honorable Benjamin Elliott Bondurant, Chief Judge  
Matt Walker, County Administrator  
Robyn M. de Socio, Executive Secretary  
Compensation Board  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia  
Director, Admin and Public Records  
Department of Accounts

JEFFREY W. SHAW, JUDGE



RACHEL K. HARTENBACH, CLERK

BRITTANY N. NORWOOD, DEPUTY

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## County of Middlesex Circuit Court

P.O. BOX 158  
SALUDA, VIRGINIA, 23149

May 14, 2021

TO: Auditor of Public Accounts, Staci A. Henshaw

FROM: Rachel K. Hartenbach, Clerk

SUBJECT: October 1, 2019 through March 31, 2021 Audit of Retiring Clerk Lynn. L. Dunlevy

In response to issues of our most recent audit, we have and will be implementing the following resolutions:

### **Reconcile Bank Account**

- Contacted OES and have followed their guidance to correct the bank fees imposed.
- Utilize the BR13 Bank Reconciliation Report Worksheet to ensure the bank statement is in balance with the Financial Accounting System.

### **Properly Bill and Collect Court Costs**

- All errors were corrected and properly assessed.
- New procedures have been put into place to ensure that charges are being properly assessed, creating a double check system on fines and costs after court hearings.

I continue to learn every day, and I appreciate your assistance and guidance. Thank you for the professional courtesy shown to me and my staff by Mrs. Lindsey Tatum.

Respectfully submitted,

Rachel Hartenbach, Clerk