



MORGAN BOOTHE
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF PATRICK

FOR THE PERIOD
JULY 1, 2023 THROUGH DECEMBER 31, 2024

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 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.

Reconcile Bank Accounts

Repeat: No

The 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 can increase the risk of loss of funds. The Clerk should perform monthly bank reconciliations upon receiving the bank statement as required by the Financial Accounting System User's Guide.

Properly Monitor and Disburse Restitution

Repeat: Yes (First issued to former Clerk in 2023. New finding for current Clerk.)

The Clerk does not properly monitor and disburse restitution. The Clerk is holding \$9,668 in restitution that she should have either paid or escheated. The Clerk should review all restitution she is currently holding and disburse, as applicable. In the event the Clerk cannot locate the owner of the funds, the Clerk should escheat the funds as required by §19.2-305.1(I) of the Code of Virginia. Going forward, the Clerk should monitor and disburse restitution monthly as recommended 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

April 28, 2025

The Honorable Morgan Boothe
Clerk of the Circuit Court
County of Patrick

Jonathan Wood, Board Chair
County of Patrick

Audit Period: July 1, 2023, through December 31, 2024
Court System: County of Patrick

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 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 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.

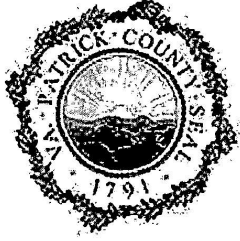
The Clerk has taken corrective action to remediate the findings reported in the previous audit that are not repeated in this report.

We discussed these matters 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 G. Carter Greer, Chief Judge
Beth Simms, County Administrator
Robyn M. de Socio, Executive Secretary
Compensation Board
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia



PATRICK COUNTY CIRCUIT COURT CLERK'S OFFICE

**101 West Blue Ridge Street/ P.O. Box 148
Stuart, VA 24171
(276) 694-7213**



Morgan E. Boothe, Clerk

May 27, 2025

The Auditor of Public Accounts, Stacie A. Henshaw,
Jonathan Wood, Board Chair,
The Honorable Judge Brinks,
and the Honorable Chief Judge Greer,

RE: Audit Period July 1, 2023, through December 31, 2024

This letter serves as an official corrective action plan and my recommendations after results of our annual audit covering the period of July 1, 2023, through December 31, 2024. I first would like to mention on behalf of myself and the deputy clerks, our appreciation to the auditors for their patience and assistance in assuring that the Patrick County Circuit Court has proper checks and balances. Although very stressful by nature, I always look forward to our audits because I learn something new every single time. The auditors are always very respectful, helpful, and sincere to our unique situations.

In addressing the matter of not properly disbursing restitution, there are a few criminal cases from the early 2000's that are "joint and several" with multiple co-defendants but cannot be linked in the financial accounting system due to different amounts and victims. This will need to be looked over and may even need a court order to correct. There are also a couple of cases with missing victims from before the year 2000 that will have to be researched to track down the victim or be sent to Virginia Victims Fund.

In addressing the matter of not reconciling the court's bank account, this issue is currently being rectified with a Certified Public Accountant's office in Blacksburg, Virginia. Of course, upgrading technology is a positive thing for our office, however different ACH and transfer deposits coming in at all times of the month caused the reconciliation to go amiss. I believe we will be better equipped to reconcile after fixing the previous bank mishaps.

Though this audit was not what I had hoped, I do think it is noteworthy to mention that our office reduced from seven findings last year down to two. In years past, properly billing fines and costs has been a repeat finding and since implementing internal audits, I am extremely proud that there were no findings of incorrect fines and costs. I also think it is noteworthy to mention that most of the

restitution accounts were corrected as soon as they were caught. Our office has been through reoccurring hardships since 2022, many changes, new employees, employees leaving without notice, short staffing, etc., I am proud of the hard work and the successes that we have had throughout the uproar. Nonetheless, I am aware that these checks are crucial to our success. I am confident that with a full staff, and new and continued training of employees, we will find consistency and thus minimal mistakes.

We appreciate the diligent work, tips, and guidance from our auditors to ensure our success and we always look forward to working with them.

Sincerely,
Signature on File



Morgan E. Boothe, Clerk
Patrick County Circuit Court