



ANNE B. GARNER
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF WESTMORELAND

FOR THE PERIOD
APRIL 1, 2023 THROUGH MARCH 31, 2024

Auditor of Public Accounts
Staci A. Henshaw, CPA

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(804) 225-3350



COMMENTS TO MANAGEMENT

We noted the following matter 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 Court Costs

Repeat: Yes (First issued in 2023)

The Clerk and her staff did not properly bill and collect court costs. In six of 25 cases tested (24%), we noted the following errors.

- The Clerk did not charge defendants in five cases a total of \$2,131 in court costs.
- In one case, the Clerk miscoded in the financial system court costs of \$120 as Commonwealth instead of local.

The Clerk and her staff should correct the specific cases noted above, seek additional training in the billing and collection of court costs, and 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

July 19, 2024

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

Darryl Fisher, Board Chairman
County of Westmoreland

Audit Period: April 1, 2023, through March 31, 2024
Court System: County of Westmoreland

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 written corrective action plan to remediate this matter 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 adequate corrective action with respect to the internal control finding reported in the prior year that is not repeated in this report.

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 Patricia Kelly, Chief Judge
Donna Cogswell, Interim County Administrator
Robyn M. de Socio, Executive Secretary
Compensation Board
Paul F. 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

August 21, 2024

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 and disbursements handled by my office. My staff and I had the pleasure of working with Pamela Williams for our audit. Her insights and suggestions were helpful for improved operations. One area of concern was identified.

Property Bill and Collect Court Costs: Several errors in the assessment of court costs were identified. All errors that were identified were corrected while the auditor was onsite. Additional training will be provided and additional safeguards put into our workflow to ensure proper assessment of costs in the future.

The deficiencies identified by your auditor have been addressed with staff in order to alleviate repeat findings in the future.

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

Sincerely,

[Signature on File](#)

Anne B. Garner, Clerk