



LYNNETTE COE  
CLERK OF THE CIRCUIT COURT  
FOR THE  
COUNTY OF PRINCE EDWARD

FOR THE PERIOD  
OCTOBER 1, 2021 THROUGH MARCH 31, 2023

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 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.

### **Promptly Allocate Tax Set-Off Revenues**

**Repeat:** No

The Clerk did not allocate tax set-off collections of \$6,236 to defendants' accounts for up to ten months after receipt. The oversight is the result of the Clerk not properly reviewing the general ledger and, therefore, was unaware of the balance in the tax set-off account.

Courts recover some delinquent fines and costs through the Department of Taxation Set-Off Collection Program. When Clerks receive these funds, they are receipted into one general ledger account. The Clerks must then credit the defendants' individual accounts before the Commonwealth and locality can recognize the revenues and to ensure appropriate collection activity and interest accrual.

Going forward, the Clerk should review the general ledger each month to identify accounts, like the tax set-off account, requiring action and make the necessary adjustments and corrections. In addition, the Clerk should ensure that tax set-off revenues are receipted and allocated timely.

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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

June 29, 2023

The Honorable Lynette Coe  
Clerk of the Circuit Court  
County of Prince Edward

Dr. Odessa Pride, Board Chair  
County of Prince Edward

Audit Period: October 1, 2021, through March 31, 2023  
Court System: County of Prince Edward

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 or 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 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 Donald C. Blessing, Chief Judge  
Douglas Stanley, County Administrator  
Robyn M. de Socio, Executive Secretary  
Compensation Board  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia

**LYNNETTE COE**  
**CLERK OF CIRCUIT COURT**  
**PRINCE EDWARD COUNTY**  
Prince Edward County Courthouse  
111 South Street, 1<sup>st</sup> Floor • P.O. Box 304  
Farmville, Virginia 23901-0304  
(434) 392-5145

**Deputies**

Jennifer A. Trombley  
Chief Deputy Clerk  
Melinda P. Toney  
Chelsey R. George  
Jessica N. Dedmond  
Riley P. Long  
Christopher S. Bailey

**Judges**

Hon. Donald C. Blessing  
Chief Judge  
  
Hon. S. Anderson Nelson  
Hon. J. William Watson, Jr.  
Hon. Robert H. Morrison

July 24, 2023

Staci A. Henshaw  
Auditor of Public Accounts  
101 North 14<sup>th</sup> Street, 8<sup>th</sup> Floor  
Richmond, VA 23219

RE: Corrective Action Plan

Dear Ms. Henshaw:

This letter serves as an official corrective action plan after receiving the findings for the audit period of October 1, 2021, through March 31, 2023. I first would like to begin by thanking the auditor for her diligent work during the audit. She expressed what a good job my staff has done in areas where there are typically issues in other courts. With over 800 duties handled by this office, my staff and myself strive everyday to achieve 100% accuracy in all areas.

Regarding the one matter that was found during the audit of Promptly Allocate Tax Set-Off Revenues, I would like to point out that there was no loss of revenue to the Commonwealth or the locality as the funds from tax set-off were in our possession and receipted to the correct account code. Additionally, the correction was made prior to the completion of the audit. As soon as the finding was discovered and brought to my attention, I discussed the matter with my deputy, who on the same day promptly generated the journal vouchers to allocate the funds to the appropriate accounts.

Since being advised of the error, I have personally been reviewing the BR12 report daily after the bookkeeper has reviewed the report, to potentially identify any account codes requiring action and make the necessary adjustments and corrections.

I tremendously appreciate the work of the auditor. While I am extremely disappointed by the one error found during the audit, I am pleased that there were no findings or exceptions in all other numerous areas and divisions within my office related to finances such as trust funds, bank reconciliations, deed calculations, criminal court costs, list of allowances, probate, and other financial duties. I also appreciate the opportunity to provide a corrective action plan.

If I can provide any additional information or be of assistance to you, please let me know.

Sincerely,

[Signature on File](#)

Lynnette Coe  
Clerk of Circuit Court  
Prince Edward County

cc: The Honorable Donald C. Blessing, Chief Judge  
Douglas Stanley, County Administrator  
Robyn M. de Socio, Executive Secretary  
Compensation Board  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia