



MELISSA TYLER
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF ORANGE

FOR THE PERIOD
APRIL 1, 2024 THROUGH MARCH 31, 2025

Auditor of Public Accounts
Staci A. Henshaw, CPA

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.

Reconcile Bank Account

Repeat: No

The Clerk has not reconciled the court's bank account since June 2024. 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.

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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 23, 2025

The Honorable Melissa Tyler
Clerk of the Circuit Court
County of Orange

R. Mark Johnson, Chairman
County of Orange

Audit Period: April 1, 2024, through March 31, 2025
Court System: County of Orange

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 corrective action to remediate the 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 the Clerk's staff during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

LJH/vks

cc: The Honorable Claude Worrell, II, Chief Judge
Theodore Voorhees, County Administrator
Robyn M. de Socio, Executive Secretary
Compensation Board
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia

DAVID B. FRANZEN

RESIDENT JUDGE

MELISSA G TYLER

CIRCUIT COURT CLERK

TELEPHONES:

JUDGE: (540)672-2433

CLERK'S OFFICE: (540)672-6162

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ORANGE COUNTY, VIRGINIA



CIRCUIT COURT

110 NORTH MADISON ROAD, SUITE 300
P.O. BOX 230, ORANGE, VA 22960

ANNA ZUMMO

CHIEF DEPUTY CLERK

CRIMINAL/COURT SERVICES

TIERRA ROSS, DEPUTY CLERK

CRIMINAL/COURT SERVICES

DIXIE CHARETTE, SR DEPUTY CLERK

COURT SERVICES-CIVIL/PROBATE

CARLEE VERLING, DEPUTY CLERK

COURT SERVICES-CIVIL

MADDIE ANDES, DEPUTY CLERK

LAND RECORDS/RECORDING

NOEL BLEDSOE, DEPUTY CLERK

JURY MANAGEMENT

AMBER MONROE, DEPUTY CLERK

ADMINISTRATIVE SERVICES

October 10, 2025

Staci A Henshaw
Audit of Public Accounts
PO BOX 1295
Richmond VA 23218

Dear Ms. Henshaw,

Please find my response and corrective action plan that my office has taken to correct the findings of the Auditor.

Management's Responsibility

In response to the Auditors' comments, the matter was brought to the Clerk's attention concerning the reconciled bank statements not being filed in a timely manner. The Clerk has contacted the Office of the Executive for assistance, but they are limited in the process of assisting the Clerk. Once the problem is identified, they are able to assist with corrections within the OES financial system. Upon the advice of the auditor, the clerk contacted an accounting auditing firm, Accounting Solutions, who is assisting with finding discrepancies to reconcile the bank statements. Several of the findings have been system journal voucher errors that with the assistance of the OES team, have also been corrected.

The Clerk expects to reconcile all the bank statements and will notify the Auditor of Public Accounts to review the statements again, once all of the accounting audit process has been completed

The Clerk's office continues to educate and learn through training and classes to assist in maintaining and managing the accounts in the Clerk's office.

The Clerk is otherwise pleased with the Audit and feels confident the matter will be fully resolved. The Clerk's staff is working hard to achieve a successful audit and will continue to provide full cooperation to the Auditor.

Sincerely,
Signature on File

Melissa Tyler, Clerk
Orange County Circuit Court