



JACQUELINE S. MORGAN
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF BRUNSWICK

FOR THE PERIOD
JANUARY 1, 2021 THROUGH JUNE 30, 2022

Auditor of Public Accounts
Staci A. Henshaw, CPA

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(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.

Properly Review General Ledger

Repeat: No

The Clerk did not review the monthly general ledger report and correct accounting errors. We noted a \$2,518 balance that remained in the tax set-off collections account for over a year. The general ledger report summarizes all receipt, journal entry, and disbursement activity for the month and helps identify account balances and activity requiring review.

The Clerk should immediately resolve the balance noted in the tax set-off account and, going forward, should review the general ledger monthly to identify any unusual activity and correct accounting errors, as necessary.

Properly Bill and Collect Court Fines and Costs

Repeat: No

The Clerk and her staff did not properly bill and collect court fines and costs. In 11 of 34 cases tested (32%), the Clerk did not charge defendants a total of \$4,714 in fines and costs. The Clerk and her staff should correct the specific cases noted during the audit 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.

-TABLE OF CONTENTS-

Pages

COMMENTS TO MANAGEMENT

AUDIT LETTER

1-2

CLERK'S RESPONSE AND CORRECTIVE ACTION PLAN

3



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

October 6, 2022

The Honorable Jacqueline S. Morgan
Clerk of the Circuit Court
County of Brunswick

Welton Tyler, Board Chair
County of Brunswick

Audit Period: January 1, 2021, through June 30, 2022
Court System: County of Brunswick

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 response and written corrective action plan to remediate these matters provided by the Clerk are included as an enclosure to this report.

The Clerk has taken corrective action to remediate the internal control findings that we reported in the previous audit.

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

LJH: clj

cc: The Honorable William Edward Tomko, III, Chief Judge
Leslie R. Weddington, County Administrator
Robyn M. de Socio, Executive Secretary
Compensation Board
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia

BRUNSWICK COUNTY
Office of the Circuit Court Clerk

216 NORTH MAIN STREET
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(434) 848-2215

JACQUELINE S. MORGAN, CLERK
ANN M. CONNELL, CHIEF DEPUTY

CHERYL C. HOWERTON, DEPUTY
ANGELA M. PRITCHETT, DEPUTY

TO: Staci A. Henshaw
Auditor of Public Accounts
Commonwealth of Virginia

FROM: Jacqueline S. Morgan, Clerk *Jacqueline S. Morgan*

DATE: November 7, 2022

IN RE: Corrective Action Plan

Audit Period: January 1, 2021 through June 30, 2022

Properly Review General Ledger

Clerk will properly review and monitor general ledger and ensure balances in tax set-off are resolved properly and timely. Clerk has discussed the importance of timely disbursement with staff. Tax set-off monies have been properly disbursed.

Properly Bill and Collect Court Fines and Costs

Clerk has addressed the issue of multiple oversights with criminal deputy and will create a Fines and Costs Checklist for case files. Adjustments have been made on accounts to correct balances.