



STACY STAFFORD
CLERK OF THE CIRCUIT COURT
FOR THE
CITY OF COLONIAL HEIGHTS

FOR THE PERIOD
JANUARY 1, 2025 THROUGH DECEMBER 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.

Promptly Record and Deposit Civil Filing Fees

Repeat: No

The Clerk and Clerk's staff did not promptly record and deposit civil case filing fees. In eight of nine (89%) civil cases tested, fees were recorded and deposited between four and 13 days after receipt. Delayed entry of collections into the financial system and delayed deposit of the funds increases the risk of loss and delays state remittance. The Clerk should record and deposit funds immediately upon receipt, as required by § 2.2-806(B) of the Code of Virginia.

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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

August 31, 2026

The Honorable Stacy Stafford
Clerk of the Circuit Court
City of Colonial Heights

T. Gregory Kochuba, Mayor
City of Colonial Heights

Review Period: January 1, 2025, through December 31, 2025
Court System: City of Colonial Heights

We have reviewed the financial operations for the office of the Clerk of the Circuit Court for the City of Colonial Heights, for the period noted above, pursuant to § 30-134 of the Code of Virginia. Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial accounting system; evaluate the Clerk's internal controls; and test the Clerk's compliance with significant state laws, regulations, and policies related to financial operations.

The Clerk is responsible 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 information, effectiveness and efficiency of financial 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. It is our responsibility to perform procedures to the extent necessary to satisfy the objectives of this engagement.

We noted a matter involving internal control and its operation necessary to bring to the Clerk'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 findings that we communicated in our previous report.

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.

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LJH/vks

cc: The Honorable Jayne Pemberton, Chief Judge
Douglas Smith, City Manager
Robyn de Socio, Executive Secretary
Compensation Board
Paul DeLosh, Director of Judicial Services
Supreme Court of Virginia

**Circuit Court Clerk's Office
City of Colonial Heights**



**STACY L. STAFFORD
CLERK**

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**JUDGES
STEVEN C. McCALLUM
EDWARD A. ROBBINS, JR.
DAVID E. JOHNSON
JAYNE A. PEMBERTON
M. DUNCAN MINTON, JR.**

**STEVEN B. NOVEY
PRESIDING JUDGE**

September 24, 2026

Auditor of Public Accounts
Staci A. Henshaw, CPA
P.O. Box 1295
Richmond, VA 23218

Dear Ms. Henshaw.

This is in response to my most recent audit report regarding the issue of promptly recording and deposit of civil filing fees.

Staff has been made aware that checks must be receipted the day that the case is filed.

As always, we are grateful for our auditor, Tracy Vaughn for her patience and kindness during our audits

Sincerely,
Signature on File

Stacy Stafford Clerk
Colonial Heights Circuit Court