



SUSAN W. L. MINARCHI  
CLERK OF THE CIRCUIT COURT  
FOR THE  
COUNTY OF CAROLINE

FOR THE PERIOD  
JULY 1, 2022 THROUGH SEPTEMBER 30, 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.

### **Properly Bill and Collect Court Costs**

Repeat: No

The Clerk and her staff did not properly bill and collect court costs. In seven of 37 cases tested (19%), we noted the following errors.

- The Clerk did not charge defendants in four cases a total of \$2,571 in court costs.
- The Clerk overcharged defendants in two cases a total of \$265 in court costs.
- In one case the Clerk miscoded in the financial system attorney costs of \$158 as local instead of Commonwealth and erroneously sent the attorney invoice to the locality for payment.

The Clerk 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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# Commonwealth of Virginia

## Auditor of Public Accounts

Staci A. Henshaw, CPA  
Auditor of Public Accounts

P.O. Box 1295  
Richmond, Virginia 23218

February 7, 2024

The Honorable Susan W. L. Minarchi  
Clerk of the Circuit Court  
County of Caroline

Floyd W. Thomas, Chairman  
County of Caroline

Audit Period: July 1, 2022 through September 30, 2023  
Court System: County of Caroline

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 the 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 issue in this report.

The Clerk has taken corrective action to remediate the internal control 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 her staff during this engagement.

Staci A. Henshaw  
AUDITOR OF PUBLIC ACCOUNTS

LH: clj

cc: The Honorable Michael E. Levy, Chief Judge  
Charles M. Culley, Jr., County Administrator  
Robyn M. de Socio, Executive Secretary  
Compensation Board  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia

CAROLINE COUNTY CIRCUIT COURT  
CLERKS'S OFFICE  
P. O. Box 309  
Bowling Green, Virginia 22427  
Susan W. Minarchi Clerk  
804-633-1095

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

February 27, 2024

Dear Ms. Henshaw,

Thank you for your letter regarding a draft copy of the audit report for the County of Caroline Circuit Court. I have initiated the following corrective actions:

1. All personnel who enter information regarding assessing fines and costs, specifically properly billing and collection of criminal cases fees, have been instructed to carefully review each case.
2. The Clerk has reviewed and adjusted fees that were either not assessed previously or assessed incorrectly.
3. The Clerk and the Bookkeeper shall monitor these accounts on a regular basis and will take appropriate and timely action on all accounts as recommended by the financial user's guide. Every effort will be made to ensure proper training is received and the billing and collection of court costs and fines will be in accordance with the Code of Virginia.

Please thank your staff for their courteous professionalism during this Audit Review.

c Sincerely,  
Signature on File

u Susan W Minarchi, Clerk