



MORGAN BOOTHE
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF PATRICK

FOR THE PERIOD
JANUARY 1, 2025 THROUGH DECEMBER 31, 2025

Auditor of Public Accounts
Staci A. Henshaw, CPA

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COMMENTS TO MANAGEMENT

We noted the following matters involving internal control and its operation that have 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 Accounts

Repeat:

Yes (First issued in 2025)

The Clerk has not reconciled the court's bank account since November 2023. Timely and complete reconciliations are an essential internal control. Allowing reconciling items to go unresolved can lead to errors and irregularities going undetected and increases the risk of loss of funds. The Clerk should immediately reconcile the court's bank account and, going forward, should perform monthly bank reconciliations upon receiving the bank statement as required by the Financial Accounting System User's Guide.

Properly Monitor and Disburse Restitution

Repeat: Yes (First issued in 2025)

The Clerk does not properly monitor and disburse restitution. The Clerk is holding \$3,461 in restitution that she should have either paid or escheated. The Clerk should review all restitution she is currently holding and disburse, as applicable. In the event the Clerk cannot locate the owner of the funds, the Clerk should escheat the funds as required by §19.2-305.1(I) of the Code of Virginia. Going forward, the Clerk should monitor and disburse restitution monthly as recommended 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

August 28, 2026

The Honorable Morgan Boothe
Clerk of the Circuit Court
County of Patrick

Andrew Overby, Board Chair
County of Patrick

Review Period: January 1, 2025, through December 31, 2025
Court System: County of Patrick

We have reviewed the financial operations for the office of the Clerk of the Circuit Court for the County of Patrick, 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 matters involving internal control and its operation necessary to bring to the Clerk's attention. These matters are discussed in the section titled Comments to Management. Any written corrective action plan to remediate these matters 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 these comments 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 Marcus Brinks, Chief Judge
Mike McGuinness, County Administrator
Robyn de Socio, Executive Secretary
Compensation Board
Paul DeLosh, Director of Judicial Services
Supreme Court of Virginia



**PATRICK COUNTY CIRCUIT COURT CLERK'S
OFFICE**

**101 West Blue Ridge Street/ P.O. Box 148
Stuart, VA 24171
(276) 694-7213**



September 21, 2026

The Auditor of Public Accounts, Stacie A. Henshaw,
Andrew Overby, Board Chair,
The Honorable Chief Judge Brinks,

RE: Audit Period January 1, 2025, through December 31, 2025

This letter serves as an official corrective action plan and my recommendations after results of our annual audit covering the period of January 1, 2025 through December 31, 2025. I first would like to mention on behalf of myself and the deputy clerks, our appreciation to the auditors for their patience and assistance in assuring that the Patrick County Circuit Court has proper checks and balances. Although very stressful by nature, I always look forward to our audits, as I learn something new every single time. The auditors are always very respectful, helpful, and sincere to our unique situations.

In addressing the matter of not properly disbursing restitution, there are several criminal cases from the early 2000's that are missing victim information. This information is essential to ensure that restitution funds are properly distributed. In doing research to find this missing info, several have been disbursed and the others will be corrected in this year's escheatment process.

Regarding bank account reconciliation, this remains an ongoing area of focus for our office. In an effort to identify solutions and improve our reconciliation procedures, we have sought guidance from a Certified Public Accountant in Blacksburg, Virginia as well as consulted with multiple other clerk's offices regarding their practices. As our office continues to implement technological upgrades and adapt to evolving banking procedures, we have encountered challenges associated with ACH payments and transfer deposits being received at various points throughout the month. These changes have complicated the process and contributed to discrepancies. Although this matter remains a work in progress, we are committed to identifying sustainable solutions, strengthening internal procedures and establishing a more consistent process moving forward.

While the findings of this audit highlight areas in which our office must improve, I believe it is equally important to recognize the progress that has been made. Our office has undergone significant changes since 2022, including constant staffing transitions, short staffing, and ongoing training for new procedures and technologies. Despite these challenges, I am proud of the dedication, resilience, and hard work demonstrated by our clerks. We have continued to make improvements for the citizens of our county and court personnel.

In years past, properly billing fines and costs has been a repeat finding and since implementing internal audits, I am extremely proud that there were no findings of incorrect fines and costs for two consecutive years. Additionally, the majority of the identified restitution accounts were corrected as soon as they were discovered.

Moving forward, we will continue to prioritize staff training, internal reviews, and the developing of consistent office procedures. With a fully staffed office and renewed focus, I am confident that we can improve our financial affairs with accuracy and consistency.

We sincerely appreciate the diligent work, tips, and guidance from our auditors to ensure our success and we always look forward to working with them.

Respectfully,

Signature on File

✓ Morgan E. Boothe, Clerk
Patrick County Circuit Court