



MICHELLE M. TROUT
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF ROCKBRIDGE

FOR THE PERIOD
JANUARY 1, 2023 THROUGH DECEMBER 31, 2023

Auditor of Public Accounts
Staci A. Henshaw, CPA

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(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 Allocate Tax Set-Off Revenues

Repeat: No

The Clerk did not allocate tax set-off collections promptly. At the end of the audit period, the Clerk was holding \$635 in tax refunds that the Clerk should have allocated to defendants' accounts. Courts recover some delinquent fines and costs through the Department of Taxation Set-Off Collection Program. Upon receipt, clerks record tax set-off collections in one general ledger account. The clerks must then credit the defendants' individual accounts before the Commonwealth and locality can recognize the revenues and to ensure appropriate collection activity and interest accrual. The Clerk should allocate the amount noted during the audit and, going forward, should allocate tax set-off collections immediately upon receipt.

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Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

February 8, 2024

The Honorable Michelle M. Trout
Clerk of the Circuit Court
County of Rockbridge

Leslie E. Ayers, Board Chair
County of Rockbridge

Audit Period: January 1, 2023, through December 31, 2023
Court System: County of Rockbridge

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 or not it adequately addresses the issue in this report.

The Clerk has taken adequate corrective action with respect to the internal control findings reported in the prior year that are not repeated in this report.

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

LJH:vks

cc: The Honorable Joel R. Branscom, Chief Judge
Spencer H. Suter, County Administrator
Robyn M. de Socio, Executive Secretary
Compensation Board
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia

ROCKBRIDGE COUNTY CIRCUIT COURT

CLERK
MICHELLE M. TROUT
CHIEF DEPUTY CLERK
BRENDA M. ANDERSON



DEPUTY CLERKS
TRACEY T. SMITH
LYNN MUTERSPAUGH
TONIA C. WATTERSON
MARNIE B. MIKELS
SCOTT G. ROGERS
DIANNE E. TAYLOR

CLERK'S OFFICE
ROCKBRIDGE COUNTY COURTHOUSE
20 SOUTH RANDOLPH STREET, SUITE 101
LEXINGTON, VIRGINIA 24450
(540) 463-2232

February 23, 2024

Staci A. Henshaw, Auditor of Public Accounts
101 North 14th Street
8th Floor
Richmond, VA 23219

Re: Corrective Action Plan

Dear Ms. Henshaw:

Regarding the recent audit report for this office, the following is my written corrective action plan to the Comments To Management portion of said report.

The findings for Promptly Allocate Tax Set-Off Revenues have been addressed. The funds were credited properly, no revenue was lost and no revenue is being held from tax set-off collections. This office will continue to credit revenue received from tax set-off immediately upon receipt. We will continue to be diligent to maximize collections as required by the Code of Virginia.

Please feel free to contact me should you have any questions.

Sincerely,

[Signature On File](#)

Michelle M. Trout, Clerk