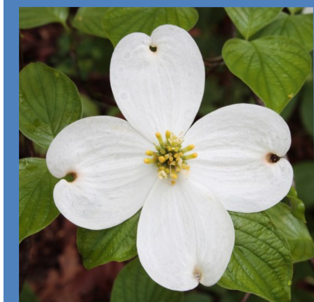

SHARON OLIVER

CLERK OF THE CIRCUIT COURT

FOR THE

COUNTY OF CRAIG

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.

Properly Assess and Bill Court Costs
Repeat: No

The Clerk and the Clerk's staff did not properly assess and bill court costs. In nine of 20 (45%) cases tested, we noted the following errors.

- The Clerk overcharged defendants in eight cases a total of $2,775 in court costs.

- In one case, the Clerk did not charge the defendant $120 in court costs.

The amounts above are based on actual errors noted within our sample of court transactions, the impact of which we did not project to all transactions of the court. The Clerk and the Clerk's staff should correct the specific cases noted above, seek additional training in the assessment and billing of court costs, and establish a system of review to minimize the likelihood of billing errors going undetected. In all cases, the Clerk should assess and bill 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

August 28, 2026

The Honorable Sharon Oliver
Clerk of the Circuit Court
County of Craig

Jesse Spence, Board Chair
County of Craig

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

We have reviewed the financial operations for the office of the Clerk of the Circuit Court for the County of Craig, 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.

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/clj

cc: The Honorable Joel Branscom, Chief Judge
Robert Collins, County Administrator
Robyn de Socio, Executive Secretary
Compensation Board
Paul DeLosh, Director of Judicial Services
Supreme Court of Virginia

County of Craig
1851
Clerk

Sharon P. Oliver, Clerk
Kathy A. Martin, Deputy
Rita H. Stebar, Deputy

182 Main Street, Suite 4
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New Castle, VA 24127
540-864-6141 (T)
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AUDITOR OF PUBLIC ACCOUNTS,
STACI A. HENSHAW

MS. STACI A. HENSHAW,

I am responding to the audit that your office conducted for the period of January 1, 2025, to December 31, 2025.

The audit revealed that our office over charged in 4 cases. In one case, in January 2025 Virginia code 19.2-163 changed, which we overlooked, *if* defendant has same incident, occurrence and heard on same day you can only charge the defendant one fee for only one charge. We overcharged $2260. We are now aware of the change in the Virginia code 19.2-163. Another case we charged a felony Attorney fee that should have been a misdemeanor, overcharged $158. Another case, Felony reduced to Misdemeanor overcharged $56. Another case we overcharged the defendant $14. We did not charge a defendant $120. We always looked at the back of the warrant and for the Attorney's court appointed fees. Now the General District Court is not required to list the fees on back of warrant and the Attorney sheet was not in the file when we entered the fees. The list of allowances came in much later.

In all cases the defendants did not pay their court cost and fees, so we adjusted the fees while the auditor was still in our office.

We do not have any excuse for the mistakes we made. At the time of the audit, we had two people who reviewed the fees. We have additional personnel that can review the cost and fines which we hope will solve these issues. I wish they could find a way to bundle the fees together so we don't have to hunt for all the fees that it could be, it's easy to overlook. I have been told this is the top Audit failure.

I would like to thank Randy for the time he spent in our office completing the audit, he is always very professional and a joy to work with.

SINCERELY YOURS.
Signature on File

SHARON P. OLIVER, CLERK
CRAIG COUNTY CIRCUIT COURT