



VICTORIA WASHINGTON
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF CHARLES CITY

FOR THE PERIOD
JULY 1, 2023 THROUGH JUNE 30, 2024

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: Yes (first issued in 2018 as Properly Bill and Collect Court Costs)

The Clerk and the Clerk's staff did not properly assess and bill court costs. In five of 20 (25%) cases tested, we noted the following errors.

- In three cases, the Clerk did not charge defendants a total of \$131 in court costs.
- The Clerk overcharged defendants in two cases a total of \$60 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 her 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

December 13, 2024

The Honorable Victoria Washington
Clerk of the Circuit Court
County of Charles City

Byron M. Adkins, Sr., Board Chairman
County of Charles City

Audit Period: July 1, 2023, through June 30, 2024
Court System: County of Charles City

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 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 adequate corrective action with respect to the internal control finding reported in the prior year that is not repeated 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/vks

cc: The Honorable Holly B. Smith, Chief Judge
William Coad, Interim County Administrator
Robyn M. de Socio, Executive Secretary
Compensation Board
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia

COMMONWEALTH OF VIRGINIA
COUNTY of CHARLES CITY



Circuit Court Charles City County
Victoria Washington, Clerk
10780 Courthouse Road
P.O. Box 86
Charles City, Virginia 23030

PHONE: (804)652-2105
FAX: (804)829-5647

March 28, 2025

To Staci A. Henshaw,
In Re; Audit Report Period July 1, 2023 through June 30, 2024

Dear Ms./Mrs. Henshaw,
In response to the above referenced report:

Properly Assess and Bill Court Cost:

In all cases that had issues they were corrected prior to the Auditor leaving the office. I will point out that since 2018 of the first finding the amount has decreased in a significant way due to training. I will continue our educational training to ensure all staff are aware of what's required of them and what's allowed per statute. Continuance of Training is imperative to a successful and knowledgeable staff.

Sincerely,
[Signature On File](#)

Victoria Washington, Clerk