



AMANDA POHL
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF CHESTERFIELD

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 Attorney Fees

Repeat: No

The Clerk and the Clerk's staff did not properly assess and bill court appointed attorney and public defender fees. In ten of 106 (9%) cases tested, we noted the following errors.

- In four local cases, the Clerk miscoded in the financial system \$796 in attorney fees as Commonwealth instead of local.
- The Clerk did not bill the locality for a total of \$790 in public defender fees for three cases.
- For two local cases, the Clerk erroneously sent \$353 in attorney invoices to the Commonwealth for payment instead of the locality.
- The Clerk did not charge a defendant in one case \$120 in court appointed attorney fees.

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 attorney fees, and establish a system of review to minimize the likelihood of billing errors going undetected. In all cases, the Clerk should assess and bill attorney fees in accordance with the Code of Virginia.

-TABLE OF CONTENTS-

Pages

COMMENTS TO MANAGEMENT

REPORT ON REVIEW OF FINANCIAL OPERATIONS

1-2

CLERK'S RESPONSE AND CORRECTIVE ACTION PLAN

3-5



Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

August 31, 2026

The Honorable Amanda Pohl
Clerk of the Circuit Court
County of Chesterfield

Mark Miller, Board Chair
County of Chesterfield

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

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

LH/clj

cc: The Honorable Jayne Pemberton, Chief Judge
Joseph Casey, County Administrator
Robyn de Socio, Executive Secretary
Compensation Board
Paul DeLosh, Director of Judicial Services
Supreme Court of Virginia

Amanda L. Pohl
Clerk of Circuit Court
(804) 748-1241

COMMONWEALTH OF VIRGINIA
Circuit Court of Chesterfield County

Post Office Box 125
Chesterfield, Virginia
23832-0909



September 3, 2026

Staci A. Henshaw
Auditor of Public Accounts

Clerk's Response and Corrective Action Plan

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

County of Chesterfield Circuit Court

Dear Auditor Henshaw,

In response to audit findings for the period referenced above, please find below the corrective actions taken by myself and my staff to immediately address the noted accounts and to provide proper procedures going forward to eliminate additional occurrences of these issues.

I appreciate the work of your office and appreciate your identification of areas of our work requiring improvement.

In reference to the report provided, the finding is indicated as:

Properly Assess and Bill Court Appointed Attorney Fees or Public Defender Fees

- For four local cases, the Clerk miscoded in the financial system \$796 in attorney fees as Commonwealth instead of local.
 - Balances in these four cases remain outstanding. All four of these cases have been corrected to assess the local attorney fees to the correct local revenue code (217).
 - Going forward, additional emphasis will be placed on assessing these cases correctly with the Fiscal Division, which is responsible for cost entry.

COMMONWEALTH OF VIRGINIA
Circuit Court of Chesterfield County



- Cost entry worksheets have been modified to include additional identifying information for local cases.
 - Local cases will be audited monthly based on hearing data in CCMS to review all assessments of local fees.
- For three cases, the Clerk did not bill the locality for a total of \$790 in public defender fees.
 - Documentation for these three cases has been submitted to Chesterfield County for reimbursement of services for the Public Defender in local cases.
 - Going forward, all local cases which have appearances by the Public Defender's Office will be noted during cost entry and review. These cases will be submitted to Chesterfield County monthly for reimbursement. The County will provide a check which will be receipted to revenue code 120 in FAS to capture the reimbursement to the Commonwealth.
 - Follow-up will be done with the Public Defender's Office to request timesheets be submitted for relevant cases as additional documentation for the locality.
- In two local cases, the Clerk erroneously sent the attorney invoices totaling \$353 to the Commonwealth for payment instead of the locality.
 - The supervisor of the criminal division has reached out to the Supreme Court's Criminal Fund section concerning these vouchers. Repayment of erroneously paid Commonwealth funds has been requested from applicable attorneys. Once received, payment will be returned to the Commonwealth and new payment requests submitted to the County for these amounts.
 - Going forward, the need for these court-appointed timesheets for local cases to be submitted to the criminal supervisor for entry into Chesterfield's accounts payable software will be re-emphasized with deputy court clerks.
 - During cost entry/review, when these local court-appointed time sheets are identified, the Fiscal Division will email the deputy clerk who was in court for the case with copy to the criminal supervisor to advise them to submit the time sheet for entry in the County's accounts payable software.
 - These cases will be noted on a list during cost entry/review and the Fiscal Division will follow up with the criminal supervisor to ensure these timesheets are received and processed.
- The Clerk did not charge defendant in one case a total of \$120 in court appointed attorney fees.
 - The missing fee has been added to this case and the defendant notified of the additional balance.

Amanda L. Pohl
Clerk of Circuit Court
(804) 748-1241

COMMONWEALTH OF VIRGINIA
Circuit Court of Chesterfield County

Post Office Box 125
Chesterfield, Virginia
23832-0909



- The circumstances of this oversight have been addressed, and the Fiscal Division will continue to use the Updates to Accounts report provided through FAS to review all additions and subtractions to costs after initial entry/review.

The Chesterfield Circuit Court Clerk's Office is committed to resolving all issues discovered at audit and to preventing future occurrences. Please feel free to reach out to me with any additional questions or concerns.

Best Regards,

Signature on File

Amanda L. Pohl
Clerk of Circuit Court