



JACQUELINE S. MORGAN
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF BRUNSWICK

FOR THE PERIOD
OCTOBER 1, 2019 THROUGH DECEMBER 31, 2020

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 the loss of revenues, assets, or otherwise compromise the Clerk's fiscal accountability.

Reconcile Bank Accounts

Repeat: No

The Clerk did not reconcile the court's checking and investment accounts. Timely and complete reconciliations are an essential internal control. Allowing reconciling items to go unresolved can lead to errors and irregularities going undetected and can increase the risk of loss of funds.

The Clerk should immediately reconcile the court's bank accounts and, going forward, should perform monthly bank reconciliations upon receiving the bank statements as required by the Accounting System User's Guide.

Bill and Collect Probate Taxes

Repeat: No

The Clerk did not bill two estates for additional state and local probate taxes of \$1,392 after receiving the final inventories. The Clerk should bill the noted estates for the additional probate taxes due and, going forward, should ensure there is a procedure in place to calculate and assess additional taxes when final inventories are received.

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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

July 13, 2021

The Honorable Jacqueline S. Morgan
Clerk of the Circuit Court
County of Brunswick

Dr. Barbara Jarrett-Harris, Board Chair
County of Brunswick

Audit Period: October 1, 2019, through December 31, 2020
Court System: County of Brunswick

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 possibly lead to the loss of revenues or assets, or otherwise compromise fiscal accountability.

We noted matters involving internal control and its operation necessary to bring to management's attention. These matters are discussed in the section titled Comments to Management. Any response and written corrective action plan to remediate these matters provided by the Clerk are included as an enclosure to this report.

We discussed these comments 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

SAH:vks

cc: The Honorable William Edward Tomko, III, Chief Judge
Charlette T. Woolridge, Ph.D., County Administrator
Robyn M. de Socio, Executive Secretary
Compensation Board
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia

BRUNSWICK COUNTY
Office of the Circuit Court Clerk

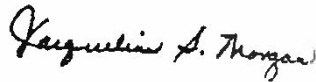
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(434) 848-2215

JACQUELINE S. MORGAN, CLERK
ANN M. CONNELL, CHIEF DEPUTY

CHERYL C. HOWERTON, DEPUTY
ANGELA M. PRITCHETT, DEPUTY

TO: Staci A. Henshaw
Auditor of Public Accounts
Commonwealth of Virginia

FROM: Jacqueline S. Morgan, Clerk



DATE: July 29, 2021

SUBJECT: Corrective Action Plan
(Audit period Oct. 1, 2019 – December 31, 2020)

Reconciliation of Bank Account

Prior to my administration, a close-out audit noted the bank account was not reconciled/balanced. This office has worked extensively with Supreme Court financial specialists in attempts to reconcile the account. Since the audit process, I have reached out to a private financial consultant for “forensic accounting” assistance.

Properly Collect Probate Taxes

Failure to collect additional probate taxes on two estates was clearly an oversight. In the past this office has relied on memorandums sent from the commissioner of accounts indicating additional funds are to be collected. I am fully aware it is the responsibility of the Clerk to compare inventories to the estimated total assets stated at the time of qualification and bill estates for additional state and local probate taxes when necessary. Notices have been sent to the named fiduciaries handling the estates and additional probate taxes have been paid.