



SHARON P. OLIVER
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF CRAIG

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.

Properly Bill and Collect Court Costs

Repeat: No

The Clerk did not properly bill and collect court costs. In three of 10 cases tested (30%), the Clerk overcharged defendants a total of \$1,401 in court costs. The Clerk and her staff should correct the specific cases noted during the audit, seek additional training in the billing and collection of court costs, and establish a system of review to minimize the likelihood of billing errors going undetected. In all cases, the Clerk should bill and collect court costs in accordance with the Code of Virginia.

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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

March 6, 2024

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

Jesse Spence, Board Chair
County of Craig

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

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 adequately addresses the issue 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
Robert R. Collins, County Administrator
Robyn M. de Socio, Executive Secretary
Compensation Board
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia



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

1851
Clerk

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JUNE 5, 2024

Auditor Of Public Accounts
Staci A. Henshaw

Ms. Henshaw,

I am responding to the audit that your office conducted for the period January 1, 2023 to December 31, 2023.

The audit revealed that our office over charged in three cases, two of the case were still in the system and no payments had been made so we corrected the over charge and on the other case had been paid in full, he was refunded \$445.00.

Our correction for these errors will be training more people to look over the fees we should be put in the system. Hoping more eyes can find a problem.

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

Sincerely,
[Signature on File](#)

Sharon P. Oliver, clerk
Craig County Circuit Court