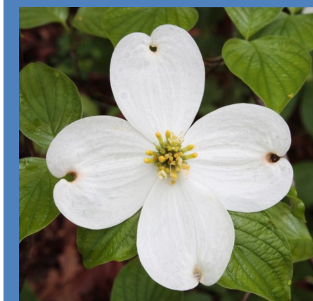


NICOLE BRIGGS

CLERK OF THE CIRCUIT COURT

FOR THE

CITY OF WAYNESBORO

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.

Monitor and Disburse Liabilities

Repeat: No

The Clerk does not properly monitor and disburse court liabilities. At the end of the audit period, the Clerk was holding $10,398 in liabilities that she should have either paid or escheated. The Clerk should review all liabilities she is currently holding and disburse, as applicable. In the event the Clerk cannot locate the owners of the funds, the Clerk should escheat the funds as required by § 55.1-2518 and § 55.1-2524 of the Code of Virginia. Going forward, the Clerk should routinely monitor and disburse, when appropriate, all court liabilities as recommended by the Financial Accounting System User's Guide.

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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 Nicole Briggs
Clerk of the Circuit Court
City of Waynesboro

Kenny Lee, Mayor
City of Waynesboro

Review Period: January 1, 2025, through December 31, 2025
Court System: City of Waynesboro

We have reviewed the financial operations for the office of the Clerk of the Circuit Court for the City of Waynesboro, 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 issue in this report.

The Clerk has taken corrective action to remediate the finding that we reported in the previous audit.

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 Joel Branscom , Chief Judge
Michael Hamp, II, City Manager
Robyn de Socio, Executive Secretary
Compensation Board
Paul DeLosh, Director of Judicial Services
Supreme Court of Virginia

Circuit Court of the City of Waynesboro

250 South Wayne Avenue, Suite 202
Waynesboro, Virginia 22980
(540)942-6616

Nicole A. Briggs
Clerk

Deputy Clerks
Alexa N. White
Darlene A. Price
Amy C. Breeden

To: Auditor of Public Accounts

Fr: Nicole A. Briggs, Clerk Signature on file

Date: September 17, 2026

Re: Audit Period January 1, 2025 through December 31, 2025 – Corrective Action Plan

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Regarding the internal control finding noted in the audit report, I have evaluated and made changes to internal procedure to assist in timely review of the status of outstanding liabilities.

I appreciate the courtesy the auditor extended to myself and my staff during this review.