



ANGIE INGRAM
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF MATHEWS

FOR THE PERIOD
OCTOBER 1, 2020 TO MARCH 31, 2022

Auditor of Public Accounts
Staci A. Henshaw, CPA

www.apa.virginia.gov
(804) 225-3350



COMMENTS TO MANAGEMENT

We noted the following matters involving internal control and its operation that have led or could lead to noncompliance with laws and regulations, the loss of assets or revenues, or otherwise compromise the Clerk's fiscal accountability.

Promptly Deposit Collections

Repeat: No

The Clerk did not promptly deposit court collections for 134 of 247 days tested (54%) during the audit period, with delays of up to four days. Delaying bank deposits increases the risk of loss of funds and has the potential to delay the remittance of state and local funds. The Clerk should make bank deposits daily as required by the Financial Accounting System User's Guide.

Reconcile Bank Account

Repeat: No

The Clerk did not reconcile the court's bank account during the audit period. Timely and complete reconciliations are an essential internal control. Allowing reconciling items to go unresolved can lead to errors and irregularities going undetected and increases the risk of loss of funds. The Clerk should immediately reconcile the court's bank account, resolving all reconciling items and, going forward, should perform monthly bank reconciliations upon receiving the bank statement as required by the Financial Accounting System User's Guide.

-TABLE OF CONTENTS-

Pages

COMMENTS TO MANAGEMENT

AUDIT LETTER

1-2

CLERK'S RESPONSE AND CORRECTIVE ACTION PLAN

3-4



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

June 10, 2022

The Honorable Angie Ingram
Clerk of the Circuit Court
County of Mathews

Paul Hudgins, Board Chairman
County of Mathews

Audit Period: October 1, 2020 to March 31, 2022
Court System: County of Mathews

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 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

LJH:vks

cc: The Honorable Richard H. Rizk, Chief Judge
Ramona Wilson, 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 MATHEWS
CLERK OF THE CIRCUIT COURT
10622 BUCKLEY HALL ROAD
Post Office Box 463
MATHEWS, VIRGINIA 23109
Telephone 804-725-2550
Fax 804-725-7456

ANGELA C. INGRAM
CLERK

ABIGAIL S. PERKINS
DEPUTY CLERK

ELIZABETH A. BROWN
DEPUTY CLERK

HALEY A. BEATLEY
DEPUTY CLERK

June 15, 2022

Staci A. Henshaw, CPA
Auditor of Public Accounts
P.O. Box 1295
Richmond, VA 23218

Re: Response and Corrective Action Plan for Audit Period October 1, 2020, through
March 31, 2022

Dear Ms. Henshaw:

In response to the recent audit, we will and have implemented the following resolutions to correct the three deficiencies that have been brought to my attention and these steps were immediately implemented.

Promptly Deposit Collections

- Bank deposits will be made daily as required by the financial accounting system user's guide. Previously, deposits were made every other day and were not addressed by other auditors in the past as an issue.

Reconcile Bank Account

- All bank reconciliations are up to date, verified and completed.
- I have contacted OES to assist my bookkeeper with the monthly bank reconciliation and they recommended a webinar where they would meet (virtually) with the bookkeeper and myself to ensure the correct procedures to reconcile.
- My bookkeeper was assigned to this role after the previous bookkeeper retired on June 1, 2021, and she will continue to utilize the BR13 Bank Reconciliation Report Worksheet to ensure the bank statement is in balance with the Financial Accounting System.
- The bank statements may not have been reconciled in a timely matter, but were reconciled prior to the audit, and we will reconcile the statements each month to ensure that this office timely reconciles the court's bank account.

Review Monthly Bank Reconciliation

- All monthly bank reconciliations were viewed and signed prior to the audit, and I will review and sign all monthly bank reconciliations once submitted by the bookkeeper each month as recommended by the Financial Management System's User's Guide.

In closing, my staff and myself continue to learn each day and I believe these steps will correct future errors and discrepancies. I would also like to thank Pam Williams and Chase Routten for their professional courtesy shown to me and my staff during the audit.

Respectfully,

A handwritten signature in black ink that reads "Angela C. Ingram". The signature is written in a cursive, flowing style.

Angela C. Ingram, Clerk