



WILLIAM D. GARDNER  
CLERK OF THE CIRCUIT COURT  
FOR THE  
CITY OF WINCHESTER

FOR THE PERIOD  
JULY 1, 2022 THROUGH JUNE 30, 2023

Auditor of Public Accounts  
Staci A. Henshaw, CPA

[www.apa.virginia.gov](http://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 Bill and Collect Court Costs**

**Repeat:** No

The Clerk and his staff did not properly bill and collect court costs. In ten of 52 cases tested (19%), we noted the following errors.

- The Clerk did not charge defendants in nine cases a total of \$10,088 in court costs.
- In one case, the Clerk overcharged the defendant \$40 in court costs.

The Clerk should correct the specific cases noted above, 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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# Commonwealth of Virginia

## Auditor of Public Accounts

Staci A. Henshaw, CPA  
Auditor of Public Accounts

P.O. Box 1295  
Richmond, Virginia 23218

October 17, 2023

The Honorable William D. Gardner  
Clerk of the Circuit Court  
City of Winchester

John David Smith, Mayor  
City of Winchester

Audit Period: July 1, 2022, through June 30, 2023  
Court System: City of Winchester

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 issues in this report.

We discussed this comment with the Clerk, and we acknowledge the cooperation extended to us by the Clerk and his staff during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

LJH:vks

cc: The Honorable Alexander R. Iden, Chief Judge  
Dan Hoffman, City Manager  
Robyn M. de Socio, Executive Secretary  
Compensation Board  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia

**HON. WILLIAM D. GARDNER**  
*Clerk of Court*



**MELISSA R. STEELE**, *Deputy Clerk*  
**MARY P. STOVER**, *Deputy Clerk*  
**ANNE W. SCHROTH**, *Deputy Clerk*  
**BRONWYN FORCE**, *Deputy Clerk*  
**ROBERT W. ALLEN**, *Deputy Clerk*  
**AMY M. DORRANCE**, *Deputy Clerk*

## **WINCHESTER CIRCUIT COURT**

**FREDERICK-WINCHESTER JUDICIAL CENTER**  
**5 NORTH KENT STREET**  
**WINCHESTER, VIRGINIA 22601**  
**(540) 667-5770**  
[www.winfredclerk.com](http://www.winfredclerk.com)

October 23, 2023

Dear Auditor of Public Accounts,

This is in response and the corrected actions that will be made referring to the audit that was performed in my office in October 2023. More specifically, in nine cases, my office did not charge defendants \$10,088 in court costs and overcharged a defendant \$40 in court costs in one case.

I plan on having my bookkeeper check and double check court costs after costs are assessed. Also, my bookkeeper plans on taking the class 'Assessing Costs and Fees' in the near future to better understand the process as she is new to this assignment in the office. I plan on documenting that jury trial costs needing to be assessed at sentencing in remarks in CCMS. This will be done so that when a sentencing occurs months away from the actual trial those costs will not be forgotten.

I am optimistic that these changes will better my office in the future when assessing costs.

Sincerely,  
[Signature On File](#)

Will Gardner  
Clerk of the Circuit Court