



VANESSA PORTER
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF KING AND QUEEN

FOR THE PERIOD
OCTOBER 1, 2021 THROUGH MARCH 31, 2023

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.

Properly Bill and Collect Court Costs

Repeat: No

The Clerk and her staff did not properly bill and collect court costs. In six of 14 cases tested (43%), we noted the following errors.

- The Clerk overcharged defendants in three cases a total of \$293 in court costs.
- In three cases, the Clerk did not charge defendants a total of \$360 in court costs.

The Clerk and her staff should correct the specific cases noted above and institute a more diligent 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

June 30, 2023

The Honorable Vanessa Porter
Clerk of the Circuit Court
County of King and Queen

Rusty Bailey, Board Chair
County of King and Queen

Audit Period: October 1, 2021, through March 31, 2023
Court System: County of King and Queen

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 it 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 her staff during this engagement.

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LJH: clj

cc: The Honorable Richard H. Rizk, Chief Judge
Vivia Seay, County Administrator
Robyn M. de Socio, Executive Secretary
Compensation Board
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia



King and Queen County

Founded 1691 in Virginia

Clerk's Office of the Circuit Court

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B. Elliott Bondurant
Judge

Vanessa D. Porter
Clerk

Patricia M. Reed
Deputy Clerk

Hattie M. Robinson
Deputy Clerk

July 20, 2023

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

Dear Ms. Henshaw,

In response to the audit dated: October 1, 2021 through March 31, 2023 for the Circuit Court Clerk's Office in King and Queen County, in which a draft was received in our office on July 19, 2023.

Once the findings of errors in the cases mentioned in the memorandum were brought to our attention there was immediate corrective actions taken. All shortage in assessments have now been properly assessed. All overcharges to defendants have been refunded if paid and recalculated for correction in our system if there have been little or no payments.

Our office strives to make every effort to go over the processing of court fines and costs and as we are not perfect, we strive to alleviate errors. We plan to use additional care when assessing court costs and try to eliminate these errors in the future.

Attached please find our planned corrective action plan which has been implemented for future court costs assessments. (See Plan attached.)

Thank you.

[Signature on File](#)

Vanessa D. Porter, Clerk
King and Queen Circuit Court Clerk's Office

Corrective Plan for the Assessment of Court Costs:

- 1) Once a case has ended the court costs will be determined and assessed by the Criminal Clerk, who will carefully review all DC-40s, Court Appointed Attorney's Fees from the District and Circuit Courts, and all other costs.
- 2) A second review will be conducted by the Deputy Clerk, who processes the judgments, and court costs will be compared to the assessment by the Criminal Clerk.
- 3) A third review will be conducted by the Clerk, who will again go over all documentation and make the decision to have the judgment docketed with or without needed corrections. With these additional steps in place, we hope to have less errors.

Vanessa D. Porter, Clerk
King and Queen County
Circuit Court Clerk's Office