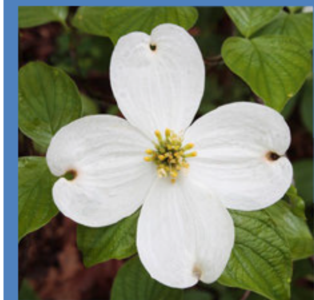


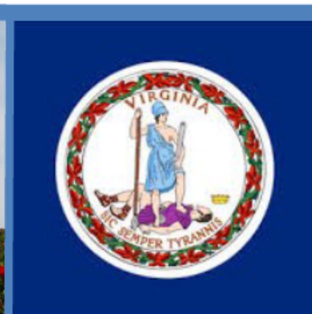

GARY WILLIAMS

CLERK OF THE CIRCUIT COURT

FOR THE

COUNTY OF SUSSEX

FOR THE PERIOD

JANUARY 1, 2024 THROUGH DECEMBER 31, 2024

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 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.

Reconcile Bank Account
Repeat: Yes (first issued in 2022)

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 and, going forward, should perform monthly bank reconciliations upon receiving the bank statement as required by the Financial Accounting System User's Guide.

Properly Assess and Bill Court Costs
Repeat: Yes (first issued in 2018 as Properly Bill and Collect Court Fines and Costs)

The Clerk and the Clerk's staff did not properly assess and bill court costs. In eight of 19 (42%) cases tested, we noted the following errors.

- The Clerk did not charge defendants in five cases a total of $3,120 in court costs.

- In two cases, the Clerk overcharged defendants a total of $285 in court costs.

- For one local case, the Clerk miscoded in the financial system $155 in attorney fees as Commonwealth instead of local and erroneously submitted the corresponding attorney fee invoice to the Commonwealth for payment.

The amounts above are based on actual errors noted within our sample of court transactions, the impact of which we did not project to all transactions of the court. The Clerk and the Clerk's staff should correct the specific cases noted above, seek additional training in the assessment and billing of costs, and establish a system of review to minimize the likelihood of billing errors going undetected. In all cases, the Clerk should assess and bill 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 25, 2025

The Honorable Gary Williams
Clerk of the Circuit Court
County of Sussex

Steve White, Board Chair
County of Sussex

Audit Period: January 1, 2024, through December 31, 2024
Court System: County of Sussex

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 written corrective action plan to remediate these matters 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.

The Clerk has taken corrective action to remediate the findings that we reported in the previous audit that are not repeated in this report.

We discussed these comments 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/clj

cc: The Honorable William Tomko, III, Chief Judge
Richard Douglas, County Administrator
Robyn M. de Socio, Executive Secretary
Compensation Board
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia

CLERK'S OFFICE
Circuit Court of Sussex County
15088 COURTHOUSE ROAD
P.O. BOX 1337
SUSSEX, VIRGINIA 23884
(434) 246-1012

SIXTH JUDICAL CIRCUIT
W. EDWARD TOMKO, III, JUDGE
CARSON E. SAUNDERS JR., JUDGE
WALLACE W. BRITTLE, JR., JUDGE

GARY M. WILLIAMS, CLERK
CAROLYN P. MATTHEWS, DEPUTY CLERK
SANDRA J. BLUNT, DEPUTY CLERK

2 October 2025

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

IN RE: Corrective Action Plan for Sussex County Circuit Court

Dear Ms. Henshaw:

In response to matters cited in your recent audit report for this office, I can only offer a somewhat limited "corrective action plan" to comply with the suggestions offered. The workload of this office is such that I have not missed a day from my office in over fourteen years. I usually arrive by 8:00 P.M. and leave about 6:30 P.M., and the public visits to this office, in person, by mail, email and by phone are such that my chief deputy and I almost invariably spent at least four or five hours here on weekends or holidays to be current with our records. We do the best we can.

I have the following comments to make on each of the items brought to my attention:

1) Reconcile Bank Account - The figures shown on the daily cash reconciliation worksheets (which are verified on a daily basis) reflect all the adjustments made when I did manual reconciliations of my monthly bank statements. I keep a record of checks not returned and which would be subject to escheatment if not reissued to the rightful recipient. I also submit to the county a bill for reimbursement to my bank account to cover the service charges that banks now charge. I cancel all returned checks and determine if there were any service fees or electronic payments paid by the I.R.S. and electronic payments paid to the Department of Game and Inland Fisheries. Regretfully, I have not made a full reconciliation of my checking account since this office switched its account back to the Bank of Southside Virginia in early 2021 when Truist Bank closed its branch office here at the Courthouse. While I really need instruction on how to do this after the lapse of so many years, my accounts balances look good.

2} Properly Assess and Bill Court Costs - We have made corrections in cases where payments are still owed. We still make mistakes, and in recognizing them we will try to avoid making them again in the future. Much of our shortcomings relate to an intense workload and time limitations. The decision of the former Commonwealth's Attorney here to designate the Nguyen Ballato Law Firm as our collection agent, when most of the Circuit Court clerk's offices across the state defer to the Department of Taxation for this activity is discriminatory and has placed additional burdens on the Clerk of this Court. Monthly checks are received for the Clerk to post in about a dozen cases, as well the necessity of sending weekly checks to the law firm for fees collected. This shift, from collections that placed no action by the clerk, to collections that do, has placed competing demands on an office that was already short-handed. However, I have given the law firm notice that we cannot continue to assist the law firm with these collections. And, as all Clerk's Offices will acknowledge where correctional facilities have been built, the demands are much greater, with petitions for change of name, marriages and writs of habeas corpus. Thank you for your understanding.

Sincerely,

Signature on File

Gary M. Williams
Clerk of the Circuit Court
Sussex County