



TALIA C. TAYLOR
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF ACCOMACK

FOR THE PERIOD
APRIL 1, 2023 THROUGH SEPTEMBER 30, 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.

Properly Assess and Bill Court Costs

Repeat: Yes (First issued to the former Clerk in 2010 as Properly Record Criminal Costs. New finding for the current Clerk.)

The Clerk and her staff did not properly assess and bill court costs. In 11 of 32 (34%) cases tested, we noted the following errors.

- The Clerk did not charge defendants in seven cases a total of \$4,647 in court costs.
- In four cases, the Clerk overcharged defendants a total of \$689.

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 her staff should correct the specific cases noted above, seek additional training in the assessment and billing of court 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.

Request Tax Set-Off Refunds

Repeat: Yes (First issued to the former Clerk in 2018 as Participate in the Tax Set-Off Debt Collection Program.)

The former Clerk did not submit claims to the Virginia Department of Taxation (Taxation) for tax setoff of refunds for delinquent court costs and fines totaling \$23,227, resulting in a loss of revenue to the Commonwealth and locality. Section 58.1-521 of the Code of Virginia requires that all courts use the tax set-off program to collect unpaid fines and costs. Courts must submit claims for set-off of tax refunds through Taxation's automated accounting system. The Clerk should use the tax refund set-off process to maximize collections as required by the Code of Virginia.

File Annual Trust Fund Report

Repeat: Yes (First issued to the former Clerk in 2020 as Improve Financial Management.)

The former Clerk did not file an annual report of trust funds held at June 30, 2023, with the Court. Section 8.01-600 of the Code of Virginia requires the Clerk to file an annual trust fund report with the Court no later than October 1 of each year and record the report in the court's trust fund order book. The Clerk should immediately file the fiscal year 2023 trust fund report with the court and record the same in the court's trust fund order book. Additionally, the Clerk must file an annual trust fund report each year in accordance with Code of Virginia requirements.

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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

January 20, 2025

The Honorable Talia C. Taylor
Clerk of the Circuit Court
County of Accomack

Robert Crockett, Board Chairman
County of Accomack

Audit Period: April 1, 2023, through September 30, 2024
Court System: County of Accomack

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 adequate corrective action with respect to six internal control findings reported in the prior year 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 Lynwood Lewis, Chief Judge
Michael T. Mason, County Administrator
Robyn M. de Socio, Executive Secretary
Compensation Board
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia

Commonwealth of Virginia

Talia C. Taylor
Clerk



Caretta S. Harris
Arisleydi J. Rodriguez
Sherry W. Mayes
Jessica M. Pawin
Lisa L. Corbin
Deputies

Office of Clerk of The Circuit Court of Accomack County

P.O. Box 126
Accomack, VA 23301

Phone 757-787-5776
Fax 757-787-1849

April 15, 2025

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

RE: Audit for April 1, 2023, through September 30, 2024

Dear Ms. Henshaw:

Thank you for sending a copy of our recent audit. Having Pam Williams as our auditor was extremely beneficial. Her guidance and suggestions throughout my first year as Clerk are what helped improve daily operations in our office. Below is our corrective action plan.

1. **Properly Assess and Bill Court Costs** - Since the audit we have changed personnel in the criminal department. The new criminal clerk and I have worked diligently to implement a process for fines and costs that will alleviate this error in the future. I have implemented a system that has fines and costs being dually verified to ensure proper compliance. With the new process in place this problem will be rectified.
2. **Request Tax Set-Off Refunds** – Realizing the audit covers a timeframe prior to my tenure, since assuming office in January 2024 my staff has properly processed the Tax Set-off Refunds.

3. **File Annual Trust Fund Report** - I have filed the fiscal year 2023 trust fund report and have recorded the report in the trust fund order book. My current process is to file the report in accordance with the Code of Virginia.

If I may be of further assistance, please do not hesitate to contact me.

Sincerely,

Signature on File

Talia C. Taylor
Clerk