



JANET HIX
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF APPOMATTOX

FOR THE PERIOD
APRIL 1, 2024 THROUGH MARCH 31, 2025

Auditor of Public Accounts
Staci A. Henshaw, CPA

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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 Assess and Bill Court Costs

Repeat: No

The Clerk and the Clerk's staff did not properly assess and bill court costs. In six of 21 (29%) cases tested, we noted the following errors.

- In five cases, the Clerk overcharged defendants a total of \$4,095 in court costs.
- The Clerk did not charge a defendant in one case \$240 in court costs.

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 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.

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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

November 4, 2025

The Honorable Janet Hix
Clerk of the Circuit Court
County of Appomattox

John Hinkle, Board Chair
County of Appomattox

Audit Period: April 1, 2024, through March 31, 2025
Court System: County of Appomattox

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 the Clerk's staff during this engagement.

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LJH/clj

cc: The Honorable Donald Blessing, Chief Judge
Susan Adams, County Administrator
Robyn de Socio, Executive Secretary
Compensation Board
Paul DeLosh, Director of Judicial Services
Supreme Court of Virginia

CLERK'S OFFICE

Circuit Court of Appomattox County



JANET A. HIX, CLERK

P.O. BOX 672

APPOMATTOX, VIRGINIA 24522

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Hon. Donald C. Blessing
Hon. S. Anderson Nelson
Hon. J. William Watson, Jr.
Hon. Robert H. Morrison
Judges

November 25, 2025

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

RE: Clerk's Response and Corrective Action Plan
Audit Period: April 1, 2024 – March 31, 2025

Dear Ms. Henshaw:

The purpose of this letter is to formally address the items cited in your Audit Report for this Court for the audit period referenced above. This office diligently seeks to perform all duties mandated by the Code of Virginia in accordance with recommended procedures in the most efficient, cost-effective manner while maintaining the best possible service to the citizens of Appomattox County. I offer the following explanation and corrective action plan in response to the Comments to Management cited in your audit report:

Properly Assess and Bill Court Costs

The errors found by Auditor Lindsey Tatum were a result of Legislation that became effective January 1, 2025. This Legislation allowed court-appointed attorneys to bill for a higher amount of compensation, but the defendant be assessed the costs of the fees prior to January 1, 2025. The List of Allowances form that is utilized by attorneys was not updated to help the clerk's office properly assess these fees. As a result of this audit, this Clerk has made a request to the forms committee asking that the form be improvised to show the amount the attorney wishes to claim and show the amount allowed by the Code of Virginia to be assessed to the defendants. This could be a quick fix since the majority of the List of Allowances are submitted online by attorneys thru the Electronic Voucher Payment System (EVPS). This form change would allow staffing to see and understand the breakdown of the fees to be assessed to the defendant. It would

also allow transparency to the defendant when the Clerk's Office has to explain the breakdown of the attorney's fees on paper to the defendant.

- Five cases defendant overcharged a total of \$4,095 in court costs.

These five cases have been reviewed by the Clerk. Upon review of the List of Allowances that were submitted, staffing of this office had assessed what was viewed on the List of Allowances. The lower amount allowed by the Code of Virginia should have been assessed instead. In four out of the five cases, the attorney fees were amended to assess the correct fee allowed by Statute. The accounts receivable is still open for payment which will result in no loss of revenue to the Commonwealth nor overpayment by the defendant.

In the remaining case, the defendant was overcharged \$20.00 for a Virginia State Police (VSP) E-Summons Fee. When VSP obtains charges via a magistrate, we are not allowed to assess the \$5.00 per case VSP E-Summons Fee. The overpayment of \$20.00 has been refunded to the defendant. This error resulted in no loss of revenue to the State and the defendant has been refunded for the overpayment.

- Clerk did not charge defendant \$240 in court costs.

The Defendant in this case was convicted and sentenced on December 5, 2024. The final order was entered January 16, 2025. The court appointed attorney submitted a late time sheet to the General District Court (GDC) which was delivered to this office on February 18, 2025. GDC staffing pulled the warrant on Case CR24-273 and added \$120.00 on the back of the warrant. On February 24, 2025, court costs were amended to add this \$120.00 fee. GDC staff did not add the additional \$240.00 to the back of the warrants for the other two charges. We did not assess the \$240.00 due to the warrants not being amended to add the \$120.00 fee to the two cases. This Clerk has always been under the assumption that if the fee was not written on the back of the paperwork from the District Courts, we should not assess the fee. Per the auditor, judgment amended on June 30, 2025 to add the additional \$240.00. The accounts receivable is still open for payment which will result in no loss of revenue to the Commonwealth.

Corrective Action Plan

In future cases, staff will make a concerted effort to make sure that the fees are assessed correctly and in accordance with the Code of Virginia. Please note that in four out of the six cases referenced above, errors occurred by a staff member who resigned from their position and is no longer employed by this office. Current staff has been properly trained and updated on the amounts allowed by the Code of Virginia to be assessed to a defendant for their attorney fees and clarification has been provided to staff on the VSP E-Summons Fee.

This Clerk diligently reviews all court costs assessed to defendants. The attorney fees are often assessed later due to the late submission of the time sheet by the attorney. This Clerk now reviews the approval and assessing of attorney's fees with staff members at the submission of the List of Allowances after initial court costs have already been assessed.

Upon these errors being brought to the Clerk's attention, this Clerk has reviewed ALL List of Allowances that have been submitted to this office since January 1, 2025, to ensure attorney fees have been properly assessed to the defendants. This Clerk has also received adjustments from the District Courts after they were alerted to review the attorney fee assessed on the warrant vs. the amount submitted on the List of Allowance form. This has resulted in corrections being made to costs assessed by this Court after sentencing due to adjustments being made from the District Court level.

This Clerk feels more consideration and leniency should be extended due to the new DC40 rules that became effective January 1, 2025. This audit only covered three months since the change in regulations. This has been a confusing change to all offices statewide. A warning instead of a management finding could be issued to alert the Clerk and their staff of the discrepancies found so that corrective measures could be taken to prevent this issue in the future. If this same problem re-occurred in the future, a management finding could then be issued due to non-compliance.

This Clerk has received positive audits in the past seven+ years. This office diligently seeks to perform all duties mandated by the Code of Virginia in accordance with recommended procedures in the most efficient, cost-effective manner while maintaining the best possible service to the citizens of Appomattox County. When workloads increase but staffing does not, it can be difficult to perform all these duties in a timely, correct fashion.

Respectfully Submitted,
Signature on File

✓
Janet A. Hix, Clerk

/jh