



RENEE NESTER
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF GRAYSON

FOR THE PERIOD
JANUARY 1, 2025 THROUGH DECEMBER 31, 2025

Auditor of Public Accounts
Staci A. Henshaw, CPA

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COMMENTS TO MANAGEMENT

We noted the following matters involving internal control and its operation that have 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 28 (21%) cases tested, we noted the following errors.

- The Clerk did not charge defendants in five cases a total of \$2,885 in court costs.
- In one case, the Clerk overcharged the defendant \$399 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.

Promptly Record and Deposit Funds

Repeat: No

During the audit period, the Clerk received a check for \$25,000 and issued a manual receipt to the payee. The Clerk delayed entering the transaction in the automated financial system and depositing the funds for five days. The Clerk should closely monitor and control manual receipts as they pose an increased risk for fraudulent activity. In addition, the Clerk should promptly record manual activity in the automated financial system and deposit collections into the bank upon receipt.

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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

August 31, 2026

The Honorable Renee Nester
Clerk of the Circuit Court
County of Grayson

Michael Hash, Board Chair
County of Grayson

Review Period: January 1, 2025, through December 31, 2025
Court System: County of Grayson

We have reviewed the financial operations for the office of the Clerk of the Circuit Court for the County of Grayson, for the period noted above, pursuant to § 30-134 of the Code of Virginia. Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial accounting system; evaluate the Clerk's internal controls; and test the Clerk's compliance with significant state laws, regulations, and policies related to financial operations.

The Clerk is responsible 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 information, effectiveness and efficiency of financial 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. It is our responsibility to perform procedures to the extent necessary to satisfy the objectives of this engagement.

We noted matters involving internal control and its operation necessary to bring to the Clerk's attention. The 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.

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

LH/vks

cc: The Honorable Kenneth Fleenor, Jr., Chief Judge
Stephen Boyer, County Administrator
Robyn de Socio, Executive Secretary
Compensation Board
Paul DeLosh, Director of Judicial Services
Supreme Court of Virginia



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September 9th, 2026

Staci A. Henshaw
Auditor of Public Accounts
101 North 14th Street, 8th Floor
Richmond, Virginia 23219

RE: Corrective Action Plan for Audit Period January 1, 2025, through December 31, 2025.

Dear Ms. Henshaw,

Thank you for the opportunity to address this year's audit period and give a corrective action plan that has been implemented upon this year's audit results.

First, I would like to explain the hardship that our office suffered during the 2025 calendar year. Two of our experienced deputy clerks retired at the end of May. On July 1st, we were also granted another position. Three new deputy clerks were hired within a two-month period. Our office currently has five full-time deputy clerks. Every deputy clerk within our office took on new roles when we hired these three positions. This caused great strain on the office itself as we trained for everyone's new roles. It proved to be a great struggle to train and keep everything in the office running efficiently. Thankfully, with assistance from the previous clerk, deputy clerks, and OES, we were able to move quickly with the training process. Unfortunately, due to the workload, all tasks were not as thorough and timely as needed. We did have some short falls during this process; however, we are currently back up to full staff, and each deputy clerk is trained.

I would like to address our corrective action plan as to the proper assessment of fines and costs. This was lack of training. Since the audit, we have now put into place a checks and balance system by referring to the CCBRCR18 report of concluded cases. One now assesses the fines and costs with another deputy clerk doing checks and balances. This system is working well.

The other audit point was promptly recording and depositing funds. This error was due to holding the restitution check until the fines and costs could be assessed and set up in our system. This process has also been corrected as fines and costs are entered promptly after the conclusion of each case.

I would also like to thank Mr. Daniel Stanley for his professionalism, diligent work, and guidance during this audit.

Sincerely,

Signature on File

Renee H. Nester, Clerk
Grayson County Circuit Court