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# SUPREME COURT OF VIRGINIA



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January 15, 2025

The Honorable Tiffany M. Couch, Clerk  
Montgomery Circuit Court

Dear Ms. Couch,

As you are aware, upon the completion of each court audit, the Auditor of Public Accounts provides the Department of Judicial Services with a copy of its report. We were very pleased to receive your report covering the period of October 1, 2023 through September 30, 2024.

The Code of Virginia places many duties and responsibilities on the circuit court clerk's office. At a time when accounting procedures have become increasingly complex, with new fees and assessments being added, rising caseloads, and budgetary constraints, you and your staff have risen to the challenge and demands and were able to receive a report detailing no material deficiencies in your court's operation. We congratulate you and your staff on this accomplishment.

In the future, please let us know if the Department of Judicial Services can be of any assistance to you or your staff. We welcome the opportunity to work with you.

Very truly yours,

Jaime Christopher Pierce,  
Circuit Court Services Manager



Staci A. Henshaw, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

December 13, 2024

The Honorable Tiffany M. Couch  
Clerk of the Circuit Court  
County of Montgomery

Mary W. Biggs, Board Chair  
County of Montgomery

Audit Period: October 1, 2023, through September 30, 2024  
Court System: County of Montgomery

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court for 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 no matters involving internal control and its operation necessary to bring to management's attention.

The Clerk has taken corrective action to remediate the finding that we reported in the previous audit.

Tiffany M. Couch, Clerk of the Circuit Court  
Mary W. Biggs, Board Chair  
December 13, 2024  
Page Two

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

cc: The Honorable K. Mike Fleenor, Jr., Chief Judge  
Angela M. Hill, County Administrator  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia