



BEVERLY S. TILLER  
CLERK OF THE CIRCUIT COURT  
FOR THE  
COUNTY OF BUCHANAN

FOR THE PERIOD  
JULY 1, 2022 THROUGH JUNE 30, 2023

Auditor of Public Accounts  
Staci A. Henshaw, CPA

[www.apa.virginia.gov](http://www.apa.virginia.gov)  
(804) 225-3350



## 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 Bill and Collect Probate Taxes and Fees**

**Repeat:** No

The Clerk did not properly bill and collect probate taxes and fees when recording wills. In two of 12 estates tested (17%), we noted the Clerk did not bill and collect a total of \$789 in taxes and fees. The Clerk should bill the two estates noted for the additional amounts owed and, going forward, should properly bill and collect probate taxes and fees when recording estates, as required by the Code of Virginia.

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Staci A. Henshaw, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

December 8, 2023

The Honorable Beverly S. Tiller  
Clerk of the Circuit Court  
County of Buchanan

Tim Hess, Board Chairman  
County of Buchanan

Audit Period: July 1, 2022, through June 30, 2023  
Court System: County of Buchanan

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 her staff during this engagement.

Staci A. Henshaw  
AUDITOR OF PUBLIC ACCOUNTS

LJH:vks

cc: The Honorable Brian K. Patton, Chief Judge  
Robert Craig Horn, County Administrator  
Robyn M. de Socio, Executive Secretary  
Compensation Board  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia

**Buchanan County Circuit Court Clerk**  
**Beverly S. Tiller**

P.O. BOX 929  
GRUNDY, VIRGINIA 24614  
Telephone 276-935-6567  
or 276-935-6575  
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March 1, 2024

Staci A. Henshaw,  
Auditor of Public Accounts  
James Monroe Building  
101 North 14<sup>th</sup> Street 8<sup>th</sup> Floor  
Richmond, VA 23219

Ms. Henshaw,

I have received the draft audit finding for our Court. Please consider this my corrective action plan and note that all audit findings have been corrected and the monies due have been collected.

As to the comment on properly billing and collection of probate taxes and fees, we have always relied on verbal phone conversations with our Commissioner of Accounts as to any additional fees that may be due on accountings for estates. Who incorrectly stated these additional money amounts or interrupted them incorrectly, I have no idea but after speaking with the Commissioner we will no longer assess additional costs on estates by phone. He has agreed to bring the accountings to my office for review and calculation of the additional fees. I believe this procedural change will correct this audit finding and will completely put the responsibility of correctly calculating costs on my Office as it should.

Sincerely,  
Signature on File

Beverly S. Tiller