



MARK A. "BO" TAYLOR
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF SCOTT

FOR THE PERIOD
JULY 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 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 Collect Probate Taxes and Fees

Repeat: No

The Clerk did not properly assess and collect probate taxes and fees when recording wills. In three of 18 (17%) estates tested, we noted the Clerk did not assess and collect a total of \$377 in taxes and fees. The Clerk should bill the three estates noted for the additional amounts owed and, going forward, should properly assess and collect probate taxes and fees when recording estates, as required by 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

April 28, 2025

The Honorable Mark A. "Bo" Taylor
Clerk of the Circuit Court
County of Scott

Chris Maness, Board Chair
County of Scott

Audit Period: July 1, 2023, through September 30, 2024
Court System: County of Scott

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 matter 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 Tammy S. McElyea, Chief Judge
Bill Dingus, Acting County Administrator
Robyn M. de Socio, Executive Secretary
Compensation Board
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia



MARK "Bo" TAYLOR
CLERK OF THE COURT

OFFICE OF THE CLERK OF CIRCUIT COURT
FOR SCOTT COUNTY, VIRGINIA

SCOTT COUNTY COURTHOUSE
202 WEST JACKSON ST., SUITE 102
GATE CITY, VIRGINIA 24251



PHONE: 276-386-3801
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Commonwealth of Virginia
Auditor of Public Accounts
Staci A. Henshaw, CPA
PO Box 1295
Richmond, VA 23218

Audit Finding: Properly Assess and Collect Probate Taxes and Fees
Repeat: No

Response and Action Plan:

We have implemented procedures to track the inventories as they are received from the commissioner of accounts. The information obtained at the time of the qualification is verified to ensure it is within guidelines on the inventory submitted for recording.

Regarding the accounts that were found to be outside of guidelines two of the three accounts have been collected. The third account had to be amended by the executor, and we have not received the approved inventory from the commissioner of accounts. The executor is aware and prepared to pay the remaining probate tax when the inventory is submitted and approved.

Sincerely,
[Signature on File](#)

Mark A. "Bo" Taylor

Cc: The Honorable Tammy S. McElyea, Chief Judge
Bill Dingus, Acting County Administrator
Robyn M. de Socio, Executive Secretary
Compensation Board
Paul F. Delosh, Director of Judicial Services
Supreme Court of Virginia