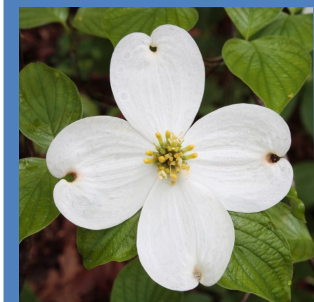

CHARITY HURST

CLERK OF THE CIRCUIT COURT

FOR THE

COUNTY OF TAZEWELL

FOR THE PERIOD

OCTOBER 1, 2024 THROUGH DECEMBER 31, 2025

Auditor of Public Accounts
Staci A. Henshaw, CPA
www.apa.virginia.gov
(804) 225-3350

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 Jury Costs
Repeat: No

The Clerk and the Clerk's staff did not properly assess and bill jury costs. In three of three (100%) cases with jury trials tested, the Clerk did not charge defendants a total of $4,800 in costs. The Clerk and the Clerk's staff should correct the specific cases noted, seek additional training in the assessment and billing of jury 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 jury costs in accordance with the Code of Virginia.

Reconcile Liability Accounts
Repeat: No

The Clerk did not reconcile the court's liability accounts to the general ledger. We noted a difference in restitution balances of approximately $3,300 between the general and subsidiary ledgers. Timely and complete reconciliation between the general ledger and the Individual Account Index report are essential to ensure the accuracy and reliability of information recorded in the financial system. The Clerk should resolve the difference noted and, going forward, reconcile the general ledger to the Individual Account Index report monthly as required by the Financial Accounting System User's Guide.

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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 Charity Hurst
Clerk of the Circuit Court
County of Tazewell

Charles Presley, Board Chair
County of Tazewell

Review Period: October 1, 2024, through December 31, 2025
Court System: County of Tazewell

We have reviewed the financial operations for the office of the Clerk of the Circuit Court for the County of Tazewell, 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. These 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.

The Clerk has taken corrective action to remediate the finding that we communicated in our previous 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

LJH/clj

cc: The Honorable Richard Patterson, Chief Judge
C. Eric Young, 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 TAZEWELL COUNTY

Charity D. Hurst, Clerk
135 Court Street, Suite 202
Tazewell, Virginia 24651
churst@vacourts.gov

Sherri L. Walters, Chief Deputy Clerk

Telephone: (276) 385-1222 **Facsimile: (276) 988-7501**

www.vacourts.gov/courts/circuit/tazewell/home.html

September 4, 2026

Ms. Staci Henshaw, CPA
Auditor of Public Accounts
P.O. Box 1295
Richmond, Virginia 23218

**RE: Tazewell County Circuit Court Clerk's Office ~ Corrective Action Plan
Audit Period October 1, 2024, through December 31, 2025**

Dear Ms. Henshaw:

The ***Tazewell County Circuit Court Clerk's Office*** respectfully submits this Corrective Action Plan in response to the findings identified in the draft audit report. The Clerk's Office takes its fiscal responsibilities seriously and has reviewed each finding and the recommendations of the Auditor of Public Accounts. The following corrective measures have been implemented to address the findings and strengthen the Office's internal controls.

FINDING 1: PROPERLY ASSESS AND BILL COURT COSTS

Finding:
The audit determined that the Clerk and Clerk's staff did not properly assess and bill all court costs associated with juries. In three of three cases tested, defendants were not charged a total of $4,800 in applicable jury costs.

Background and Corrective Action:
The Clerk's Office was assessing and billing defendants for the costs associated with the jurors who were selected and served on the jury. However, the Office was not assessing the applicable costs associated with jurors who reported for jury service on the day of trial but were subsequently released and did not serve on the final jury panel.

Criminal	**Civil**	**Land Records/Deeds**	**Probate**
Jessica Bentley, MDC	Beth Brooks, MDC	Kathy Crouse, MDC	Gina Pruitt, MDC
Crystal Heifner, MDC	Chassity Brewster, DC	Raquel Large, DC	Hannah Brewster, DC
Theresa Shrewsbury, MDC	Carrie Moore, DC		
Abbie Horn, DC			

As a result, the defendants in the three cases reviewed by the Auditor of Public Accounts were assessed jury costs; however, those assessments did not include all applicable costs associated with the jurors who reported on the day of trial. The resulting underassessment identified in the three cases totaled $4,800. Immediately upon the auditor identifying this issue, the Clerk's Office reviewed the affected cases, as well as other cases, and corrected the assessments so that the defendants were charged the appropriate jury costs.

The Clerk's Office has reviewed its procedures to ensure that future jury-related court costs include all applicable costs, including those associated with jurors who report for service on the day of trial but are released during the jury selection process.

To further strengthen internal controls and prevent similar errors, the Clerk's Office has implemented the following corrective measures:

1. **Additional Training:** Employees responsible for criminal case processing and the assessment of court costs have received additional training regarding the proper assessment and billing of all applicable costs associated with jury trials.
2. **Written Jury Cost Procedure:** The Clerk's Office has established a written procedure identifying the jury costs that must be assessed following a jury trial, including applicable costs associated with jurors who report for service but are released on the day of trial.
3. **Verification of Jurors Reporting:** Before final jury costs are assessed, staff will verify the number of jurors who reported for service for the applicable trial and ensure that all required jury costs are included in the defendant's assessment.
4. **Jury Trial Cost Checklist:** A jury cost review checklist will be completed for each applicable jury trial. The checklist will document the case number, trial date, number of jurors reporting, applicable jury costs, date the costs were assessed, and the employee completing the assessment.
5. **Independent Secondary Review:** A second employee or supervisory deputy will independently review the jury cost assessment to verify that all applicable costs have been included. The reviewer will initial and date the checklist as evidence that the review was completed.
6. **Supervisory Monitoring:** The Clerk or a designated supervisory employee will periodically review jury trial cases and completed checklists to ensure continued compliance with the established procedure.

Status: The specific cases identified by the Auditor of Public Accounts, as well as all reviewed jury cases, were corrected immediately and the defendants have been assessed the appropriate jury costs.

Implementation: Corrective action began immediately upon notification of the finding. The enhanced review and documentation procedures were implemented immediately and maintained going forward.

FINDING 2: RECONCILE LIABILITY ACCOUNTS

Finding:
The audit determined that liability accounts were not reconciled to the general ledger and identified a difference of approximately $3,293 between restitution balances in the general and subsidiary ledgers. The audit recommends monthly reconciliation of the general ledger to the liabilities report as required by the Financial Accounting System User's Guide.

Background:
In April 2025, when tax setoffs were implemented in the financial system, a system glitch occurred that resulted in approximately $600,000 being incorrectly added to a defendant's account. This system error caused financial reporting associated with accounts 520 and 441 to be inaccurate and remained active for approximately one month.

Upon discovery of the issue, the ***Tazewell County Circuit Court Clerk's Office*** immediately contacted the Office of the Executive Secretary of the Supreme Court of Virginia (OES) for assistance.

OES and Supreme Court IT personnel investigated the matter and confirmed that the discrepancy resulted from a system glitch associated with the implementation of the tax set-off process. The Clerk's Office maintains documentation of the system issue, communications with OES, and the corrective efforts undertaken.

The Clerk's Office worked with OES and Supreme Court IT personnel through numerous emails and telephone communications to investigate and resolve the issue. By mid-March 2025, the Clerk's Office received confirmation from OES that the matter had been corrected. Based upon that confirmation, the Clerk's Office believed the system issue and resulting reporting discrepancies had been fully resolved.

During the subsequent audit process, an additional discrepancy was identified in the restitution balances. Upon notification, the Clerk's Office again contacted OES for assistance in researching the affected reports. The Clerk's Office was advised that the necessary corrections to the reports would be completed by May 1, 2026.

As of May 1, 2026, the reports were verified as accurate and correct.

Although the underlying financial reporting issue resulted from a system glitch confirmed by OES and was ultimately corrected, the Clerk's Office recognizes the importance of independently reconciling and documenting liability accounts monthly. A properly documented monthly reconciliation provides an additional internal control that can identify discrepancies, including those resulting from system or reporting errors, in a timely manner.

Corrective Action:
The Clerk's Office has implemented the following procedures:

1. **Monthly Reconciliation:** The general ledger is reconciled to the liabilities report each month in accordance with the Financial Accounting System User's Guide.

These corrective measures address the specific findings identified during the audit and strengthen the Office's overall fiscal accountability and ability to identify and correct discrepancies in a timely manner.

Respectfully submitted,

Signature on File

Clerk of the Circuit Court

c: The Honorable Richard C. Patterson. Chief Judge
Eric Young, County Administrator ~ Tazewell County
Charles Presley, Chair ~ Tazewell County Board of Supervisors
Robyn M. de Socio, Executive Secretary ~ Compensation Board
Paul F. DeLosh, Director of Judicial Services ~ Supreme Court of Virginia