



LISA BRYANT  
CLERK OF THE CIRCUIT COURT  
FOR THE  
COUNTY OF NELSON  
  
FOR THE PERIOD  
JULY 1, 2023 THROUGH JUNE 30, 2024

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 matters 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**

**Repeat:** Yes (first issued in 2023 as Properly Bill and Collect Probate Taxes and Fees)

The Clerk does not properly assess and collect probate taxes. In four of ten (40%) instruments tested, the Clerk miscoded in the financial system taxes totaling \$2,532 as clerk's fees. The Clerk should assess and collect probate taxes in accordance with the Code of Virginia.

### **Promptly Resolve Accounting Errors**

**Repeat:** No

The Clerk did not resolve accounting errors noted on the general ledger. Specifically, we noted two account codes with negative balances totaling \$123, one account code with a balance not disbursed or corrected since the prior audit totaling \$454, and one account code in which the Clerk was holding \$205 in tax refunds for over three months that she should have allocated to defendants' accounts receivable. The Clerk should correct the current errors and, going forward, should identify and promptly resolve any accounting errors noted in the daily and monthly financial reports to ensure the propriety of all accounts and account balances.

### **Update Individual Receivable Account Status**

**Repeat:** No

The Clerk does not update and correct credit balances, when applicable. Three accounts had credit balances for over two years. The Clerk should promptly review and correct accounts with credit balances since this may indicate a receipting error or overpayment. The Clerk should update the individual accounts noted during the audit and, going forward, should timely review and take appropriate action on all accounts with credit balances as recommended 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

January 20, 2025

The Honorable Lisa Bryant  
Clerk of the Circuit Court  
County of Nelson

David Parr, Board Chair  
County of Nelson

Audit Period: July 1, 2023, through June 30, 2024  
Court System: County of Nelson

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 matters involving internal control and its operation necessary to bring to management'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.

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/vks

cc: The Honorable James F. Watson, Chief Judge  
Candy McGarry, County Administrator  
Robyn M. de Socio, Executive Secretary  
Compensation Board  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia



CIRCUIT COURT OF NELSON COUNTY.

84 COURTHOUSE SQ

P. O. BOX 10

LOVINGSTON VA 22949

Michael R. Doucette

JUDGE

Lisa D. Bryant

CLERK

TELEPHONE

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April 3, 2025

Ms. Staci A. Henshaw  
Auditor of Public Accounts  
101 North 14<sup>th</sup> St, 8<sup>th</sup> Fl  
Richmond, VA 23219

Dear Ms. Henshaw:

I am in receipt of the draft copy of the audit report for the County of Nelson - Circuit Court July 1, 2023, through June 30, 2024.

My Corrective Action Plan is as follows:

**Properly Bill and Collect Probate Fees**

I acknowledge that all of the additional Probate Fees were collected. I have pulled receipts as far back as 25+ years and they were always receipted to Code 302 – and even after two probate classes for my probate Clerk, this was not discussed. We have changed our notes and the additional probate tax fees are now receipted to Code 037 as requested.

**Promptly Resolve Accounting Errors.**

The Clerk is working with OES to resolve the issues as some of the journal vouchers were from the previous Clerk Administration and I do not know how to correct them.

**Update Individual Receivable Account Status**

The Clerk is working to correct these problems as time allows.

I appreciate the assistance of Ms. Stephanie Crisman. She is always professional and knowledgeable in working with both myself and my staff.

Sincerely,

Lisa D. Bryant, Clerk