



LISA D. BRYANT
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF NELSON

FOR THE PERIOD
APRIL 1, 2016 THROUGH MARCH 31, 2017

Auditor of Public Accounts
Martha S. Mavredes, CPA
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COMMENTS TO MANAGEMENT

We noted the following matters involving internal control and its operation that has led or could lead to the loss of revenues, assets, or otherwise compromise the Clerk's fiscal accountability.

Reconcile Bank Account (New)

The Clerk did not reconcile the court's bank account during the audit period. Timely and complete reconciliations are an essential internal control. Allowing reconciling items to go unresolved can lead to errors and irregularities going undetected and increases the risk of loss of funds. The Clerk should reconcile system balances to the bank statement monthly and resolve all differences immediately.

Properly Bill and Collect Court Costs (Repeat)

The Clerk and her staff did not properly bill and collect court costs. In 26 cases tested, we noted the following errors.

- In five cases, defendants were not charged for a total of \$776 in court costs.
- In three cases, defendants were overcharged \$1,778 in court costs.

The Clerk and her staff should correct the specific cases noted above and should establish a system of review to minimize the likelihood of billing errors going undetected. In all cases, the Clerk should bill and collect court costs in accordance with Code of Virginia.

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Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

August 15, 2017

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

Thomas D Harvey, Board Chairman
County of Nelson

Audit Period: April 1, 2016 through March 31, 2017
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 possibly lead to the loss of revenues or assets, or otherwise compromise 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 response and written corrective action plan to remediate these matters provided by the Clerk are included as an enclosure to this report.

The Clerk has taken adequate corrective action with respect to the internal control finding reported in the prior year that is not repeated in this letter.

We discussed these comments with the Clerk and we acknowledge the cooperation extended to us by the court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: The Honorable F. Patrick Yeatts, Chief Judge
Stephen A. Carter, County Administrator
Robyn M. de Socio, Executive Secretary
Compensation Board
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia
Director, Admin and Public Records
Department of Accounts



CIRCUIT COURT OF NELSON COUNTY

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MICHAEL T. GARRETT
JUDGE

Lisa D. Bryant
CLERK

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August 15, 2017

Ms. Martha Mavredes
Auditor of Public Accounts
P. O. Box 1295
Richmond, VA 23218

Dear Ms. Mayredes:

I am in receipt of the draft copy of the audit report for the County of Nelson dated April 1, 2016 through March 31, 2017.

Reconcile Bank Account

I did attempt to balance the bank accounts every month, however, with bad check charges, etc. they did not balance out according to the reports. I have accounted for the deposits and withdrawals and am still working to try to balance out each month. I have read the manual and am seeking assistance from the Department of Judicial Services to help me correct this issue.

Properly Bill and Collect Court Costs

We have instituted a fee sheet to calculate and assess court costs for each defendant by court case. I have a new employee and we are working together to make a "checks and balances" system to correct these errors in the future.

I appreciate the assistance of Ms. Pamela Williams and Ms. Lindsey H. Tatum during this audit. They were extremely helpful and courteous to me and my staff.

Very truly yours,

A handwritten signature in cursive script that reads "Lisa D. Bryant".

Lisa D. Bryant, Clerk