



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

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

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 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 five of 12 estates tested (42%), we noted the Clerk did not bill and collect a total of \$1,393 in taxes and fees. The Clerk should bill the five 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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Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

November 3, 2023

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

Jesse Rutherford, Chairman
County of Nelson

Audit Period: April 1, 2022, through June 30, 2023
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 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 these comments 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: clj

cc: The Honorable James W. Updike, Jr., 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
434-263-7020
FACSIMILE
434-263-7027

December 18, 2023

Ms. Staci Henshaw
Auditor of Public Accounts
101 North 14th St, 8th Fl
Richmond, VA 23219

Dear Ms. Henshaw:

I am in receipt of the draft copy of the audit report for the County of Nelson April 1, 2022 through June 30, 2023.

My Corrective Action Plan is as follows:

Properly Bill and Collect Probate Fees

I acknowledge that we missed billing for the extra inventory for the five estates, which we have now billed for. The Probate Clerk was new at the time and had not yet been to a training class, which she has now completed.

I appreciate the assistance of Ms. Lindsey H. Tatum during this audit. She is always professional and knowledgeable in working with both myself and my staff.

Sincerely,

Signature on File

Lisa D. Bryant, Clerk