

**JAMES E. "BUDDY" BLEVINS  
CLERK OF THE CIRCUIT COURT  
FOR THE  
COUNTY OF TAZEWELL**

**REPORT ON AUDIT  
FOR THE PERIOD  
APRIL 1, 2011 THOROUGH DECEMBER 31, 2012**



## COMMENTS TO MANAGEMENT

We noted the following matter 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.

### Properly Collect Taxes on Wills and Administrations

In three of 20 estates tested, the Clerk did not bill for additional state probate taxes, totaling \$906, after receiving the inventories. The Clerk should bill the three estates noted during our audit for taxes due and ensure that additional probate taxes are being assessed in accordance with the 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

May 30, 2013

The Honorable James E. "Buddy" Blevins  
Clerk of the Circuit Court  
County of Tazewell

John M. Absher, Board Chairman  
County of Tazewell

Audit Period: April 1, 2011 through December 31, 2012  
Court System: County of Tazewell

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court for this Court System 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.

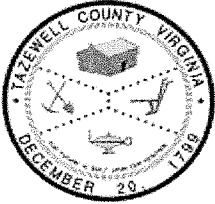
We noted a matter involving internal control and its operation necessary to bring to management's attention. The matter is discussed in the section titled Comments to Management. Any response and written corrective action plan to remediate this matter provided by the Clerk are included as an enclosure to this report.

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

AUDITOR OF PUBLIC ACCOUNTS

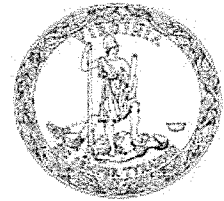
MSM: clj

cc: The Honorable Henry A. Vanover, Chief Judge  
James H. Spencer, III, 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



**CLERK'S OFFICE**  
**CIRCUIT COURT OF TAZEWELL COUNTY**

JAMES E. "BUDDY" BLEVINS, CLERK  
101 EAST MAIN STREET, SUITE 202  
TAZEWELL, VIRGINIA 24651



TAMMY B. ALLISON, CHIEF DEPUTY CLERK

DEPUTY CLERKS

BARBARA RHUDY	SUSIE VANCE
DAWN COLE	KATHERINE WRIGHT
ANGELA RAY	MARSHA TABOR
JANICE LUTZ	VENUS LANEY
GINA PRUITT	GRACE ROBINSON

June 3, 2013

Martha Mavredes  
Auditor of Public Accounts  
PO Box 1295  
Richmond, VA 23218-1295

Dear Ms. Mavredes:

During the recent audit of this office, one comment to management was presented. I have been working with Tammy Allison, my Chief Deputy Clerk, and all other deputy clerks who work in the Probate Division, to put in place a plan to prevent this issue from arising in the future.

It was noted that I had not billed for additional state probate taxes in three of the twenty estates tested. Heretofore, when an accounting was made to the Commissioner of Accounts, and additional taxes were due, a clerk in the Commissioner of Accounts office had been advising us of the same. The clerk in that office died, and the replacement stopped sending the notices to us.

Of course, it is not the responsibility of the Commissioner of Accounts to notify us that additional state probate taxes are due. The code clearly sets forth that the Clerk of the Circuit Court is responsible for determining when these taxes are due and collecting the same, based upon the Commissioner of Accounts reports. Since this matter was brought to my attention, we have sent notices for the three cases and the taxes have been paid in full. We have also conducted a search of all Commissioner of Accounts reports during the audit period, to determine if other cases were missed. Going forward, my staff will continue this practice of reviewing all Commissioner of Account reports to determine if additional state probate taxes are due.

Very truly yours,

James E. Blevins, Clerk  
Tazewell County Circuit Court