

**JAMES E. BLEVINS  
CLERK OF THE CIRCUIT COURT**

**FOR THE**

**COUNTY OF TAZEWELL  
REPORT ON AUDIT**

**FOR THE EIGHTEEN MONTHS ENDED JUNE 30, 2014**

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# ROBINSON, FARMER, COX ASSOCIATES

A PROFESSIONAL LIMITED LIABILITY COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

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

We have audited the financial records and operations of the Clerk of the Circuit Court for the County of Tazewell, Virginia for the eighteen months ended June 30, 2014. 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 tests its compliance with significant state laws, regulations, and policies.

In our sample of wills and administrations, we reviewed tax and fee calculations related to same. We noted that one calculation in our sample was in error. Upon review, the Clerk's Office determined that all information had been entered correctly in the Probate Delivery Program in which taxes and fees were calculated. We recommend that the Clerk provide information relative to this account to the Office of the Executive Secretary (OES) for their review to determine if programming changes are necessary at the State level.

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

We are sending this letter in accordance with the Auditor of Public Accounts' *Specifications for Audits of Counties, Cities and Towns*, Section 6-15, *Reporting*.

*Robinson, Farmer, Cox Associates*

Blacksburg, Virginia  
July 28, 2014

cc: Clerk of the Circuit Court, James E. Blevins  
Jim Spencer, County Administrator