

**BEVERLY S. TILLER
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF BUCHANAN**

**REPORT ON AUDIT
FOR THE PERIOD
APRIL 1, 2012 THROUGH SEPTEMBER 30, 2013**

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 Bill Court Costs

In three of 28 cases tested, the Clerk did not bill the defendants for court costs totaling \$590. The Clerk should correct the cases noted during the audit and, going forward, should bill court costs in accordance with the Code of Virginia. The Clerk should also institute a system of review to minimize the likelihood of billing errors going undetected.

– TABLE OF CONTENTS –

	<u>Pages</u>
COMMENTS TO MANAGEMENT	
AUDIT LETTER	1
CLERK’S RESPONSE AND CORRECTIVE ACTION PLAN	2



Commonwealth of Virginia

Auditor of Public Accounts

Martha S. Mavredes, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

January 3, 2014

The Honorable Beverly S. Tiller
Clerk of the Circuit Court
County of Buchanan

Gary Roger Rife, Board Chairman
County of Buchanan

Audit Period: April 1, 2012 through September 30, 2013
Court System: County of Buchanan

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:ljh

cc: The Honorable Henry A. Vanover, Chief Judge
Robert Craig Horn, 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

Buchanan County Circuit Court Clerk

Beverly S. Tiller

P.O. BOX 929
GRUNDY, VIRGINIA 24614
Telephone 276-935-6567
or 276-935-6575
Fax 276-935-7086

December 23, 2013

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

Re: Audit Corrective Action Plan for
Buchanan County Circuit Court

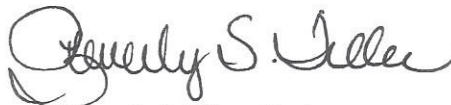
Dear Ms. Mavredes:

Please consider this my plan to correct the findings of my recent audit.

1. I have one Deputy Clerk that I will dedicate to review every case that costs have been assessed on by the other employees.
2. Beginning January 1, 2014 I will put all costs on one sheet in an effort to save time which will allow an additional quick review by the person assessing costs.
3. My Office has already begun pre-taxing as much as possible the costs on criminal cases before trial.

I believe these three items will remedy your findings.

Sincerely,

A handwritten signature in cursive script that reads "Beverly S. Tiller". The signature is written in dark ink and is positioned above the printed name.

Beverly S. Tiller, Clerk