



CHARITY D. HURST  
CLERK OF THE CIRCUIT COURT  
FOR THE  
COUNTY OF TAZEWELL

FOR THE PERIOD  
JULY 1, 2023 THROUGH SEPTEMBER 30, 2024

Auditor of Public Accounts  
Staci A. Henshaw, CPA

[www.apa.virginia.gov](http://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.

### **Retain Voided Receipts**

Repeat: No

For three of the 15 (20%) voided receipts tested, the Clerk did not retain all copies of the receipt. The Clerk should closely monitor and control voided transactions as they pose an increased risk for fraudulent activity. The Clerk should not void receipts without maintaining all copies of the receipt and should provide training to staff to ensure that they perform appropriate journal entries rather than unnecessarily void receipts.

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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

April 1, 2025

The Honorable Charity D. Hurst  
Clerk of the Circuit Court  
County of Tazewell

Aaron Gillespie, Board Chair  
County of Tazewell

Audit Period: July 1, 2023, through September 30, 2024  
Court System: County of Tazewell

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 the Clerk's staff during this engagement.

Staci A. Henshaw  
AUDITOR OF PUBLIC ACCOUNTS

LJH/clj

cc: The Honorable Jack S. Hurley, Jr., Chief Judge  
Eric Young, County Administrator  
Robyn M. de Socio, Executive Secretary  
Compensation Board  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia



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

**Charity D. Hurst, Clerk**

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Tazewell, Virginia 24651  
[churst@vacourts.gov](mailto:churst@vacourts.gov)

**Sherri L. Walters, Chief Deputy Clerk**



**Telephone: (276) 385-1222**

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[www.vacourts.gov/courts/circuit/tazewell/home.html](http://www.vacourts.gov/courts/circuit/tazewell/home.html)

May 21, 2025

Ms. Staci Henshaw, CPA  
Auditor of Public Accounts  
P.O. Box 1295  
Richmond, Virginia 23218

**RE: Tazewell County Circuit Court Clerk's Office ~ Corrective Action Plan**  
**Audit Period July 1, 2023, through September 30, 2024**

Dear Ms. Henshaw,

In response to the audit conducted on the cash receipts and disbursements of the Clerk of the Circuit Court for Tazewell County, I acknowledge the finding outlined in the draft audit report regarding the retention of voided receipts. I recognize the importance of closely monitoring and controlling voided transactions to prevent fraudulent activity and maintain the integrity of our financial operations. The Clerk's Office appreciates the opportunity to address the issues, and I am committed to strengthening internal controls and compliance efforts.

**Identified Issue:**

During the audit period, it was noted that for three of the 15 (20%) voided receipts tested, the Clerk did not retain all copies of the receipt. The lack of retained documentation poses an increased risk of financial mismanagement and potential fraud.

**Corrective Actions:**

To address this issue, our office has implemented the following measures:

**I. Enhanced Receipt Retention Procedures**

- Reinforced the requirement of the retention of all copies of voided receipts to ensure complete documentation.
- Established a standardized process for documenting voided transactions, including detailed justifications.

**Criminal**

Jessica Bentley, MDC  
Crystal Heifner, MDC  
Theresa Shrewsbury, MDC  
Sara Shelton, DC

**Civil**

Beth Brooks, MDC  
Chassity Brewster, DC  
Carrie Moore, DC

**Land Records/Deeds**

Kathy Crouse, MDC  
Raquel Large, DC

**Probate**

Gina Pruitt, MDC  
Hannah Brewster, DC

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## 2. Staff Training and Compliance Reinforcement

- Conducted mandatory training sessions for staff to reinforce the importance of proper voiding procedures.
- Instructed staff to utilize appropriate journal entries instead of voiding receipts unnecessarily.

## 3. Internal Monitoring and Audit Measures

- Implemented a tracking system for voided receipts to identify patterns or irregularities.
- Conduct periodic internal reviews to verify compliance with updated receipt retention policies.

## 4. Accountability and Oversight Enhancements

- Assigned a designated compliance officer (Chief Deputy Clerk) to oversee voided transaction documentation.
- Required management review and approval of all voided.

### Implementation Timeline:

- Staff training commenced immediately upon finding the errors.
- Updated receipt retention policies were fully enforced on March 13, 2025.
- Internal monitoring processes were in place by March 13, 2025.

### Monitoring and Evaluation:

Our office will continuously review the effectiveness of these corrective actions to ensure long-term compliance and operational integrity. Adjustments will be made as necessary to strengthen financial controls.

We appreciate the opportunity to address this finding and remain committed to upholding accountability in our operations. Please let us know if additional details are required.

Respectfully,

**Signature on File**

Charity D. Hurst, Clerk  
Circuit Court of Tazewell County

Enclosure: Tazewell Audit Report ~ Draft Copy

c: The Honorable Jack S. Hurley, Jr. Chief Judge  
Eric Young, County Administrator ~ Tazewell County  
Aaron Gillespie, Chair ~ Tazewell County Board of Supervisors  
Robyn M. de Socio, Executive Secretary ~ Compensation Board  
Paul F. DeLosh, Director of Judicial Services ~ Supreme Court of Virginia

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