



SHARON P. OLIVER
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF CRAIG

FOR THE PERIOD
JANUARY 1, 2019 THROUGH DECEMBER 31, 2019

Auditor of Public Accounts
Martha S. Mavredes, 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 the loss of revenues, assets, or otherwise compromise the Clerk's fiscal accountability.

Properly Bill and Collect Taxes on Wills

Repeat: No

The Clerk and her staff did not properly bill estates for state probate taxes on wills, specifically on inventories. For three of ten wills tested, we noted taxes of \$898 were not billed. When a final inventory is recorded, the Clerk should compare the probate tax return to the inventory and collect additional taxes when the estate has been undervalued by more than \$25 in state probate taxes. Currently, the Clerk is comparing the final accounting to the probate tax return. Following this procedure, the Clerk runs the risk of billing the estates for the incorrect amount of state probate taxes.

The Clerk should bill estates for state probate taxes based on the final inventories, as required by 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

January 29, 2020

The Honorable Sharon P. Oliver
Clerk of the Circuit Court
County of Craig

Jesse Spence, Board Chairman
County of Craig

Audit Period: January 1, 2019 through December 31, 2019
Court System: County of Craig

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 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 the comment with the Clerk and we acknowledge the cooperation extended to us by the Clerk and her staff during this engagement.

Martha S. Mavredes
AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: The Honorable W. Chapman Goodwin, Chief Judge
Robert R. "Dan" Collins, 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



Sharon P. Oliver, Clerk
Kathy A. Martin, Deputy
Rita H. Stebar, Deputy

1851
Clerk

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Auditor of Public Accounts, Martha Mavredes,

On Properly and Collect taxes on wills, I was checking the accounting and the probate tax return. I will start looking at the first accounting that comes in and compare to the tax return and then check any other inventories that come in to make sure it is not higher. I have already collected the \$898.00 that was not billed. I want to thank Randy Johnson for his visit and look forward to next year. If you have any question's please call me at 540-864-6141 or email spoliver@vacourts.gov.

Your Sincerely,

Sharon P. Oliver, Clerk
Sharon P. Oliver, Clerk