



RENE LAMEY
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF LEE

FOR THE PERIOD
JULY 1, 2020 THROUGH SEPTEMBER 30, 2021

Auditor of Public Accounts
Staci A. Henshaw, 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 noncompliance with laws and regulations, the loss of assets or revenues, or otherwise compromise the Clerk's fiscal accountability.

Properly Bill and Collect Probate Taxes

Repeat: No

The Clerk did not properly bill and collect probate taxes. In two of ten estates tested (20%), the Clerk did not bill for additional probate taxes totaling \$306 after receiving the final inventories, as required by § 58.1-1717 of the Code of Virginia. The Clerk should bill the estates noted for the additional probate taxes due and, going forward, ensure that there is a procedure in place to calculate and assess additional taxes when the Clerk receives final estate inventories.

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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

February 25, 2022

The Honorable Rene Lamey
Clerk of the Circuit Court
County of Lee

Dennis Leonard, Board Chairman
County of Lee

Audit Period: July 1, 2020, through September 30, 2021
Court System: County of Lee

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 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 Clerk and her staff during this engagement.

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

SAH:vks

cc: The Honorable Tammy S. McElyea, Chief Judge
Dane Poe, County Administrator
Robyn M. de Socio, Executive Secretary
Compensation Board
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia

Thirtieth Judicial Court of Virginia

JUDGES:

Honorable John C. Kilgore
Honorable Tammy S. McElyea
Honorable Ronald K. Elkins
Honorable Jeffrey S. Hamilton

RETIRED JUDGES:

Honorable Ford C. Quillen
Honorable J. Robert Stump
Honorable Birg E. Sergent



CLERK'S OFFICE OF THE CIRCUIT COURT

LEE COUNTY
P. O. BOX 326
JONESVILLE, VIRGINIA 24263

Rene Lamey, Clerk
Phone: 276-346-7763
Fax: 276-346-3440

DEPUTIES:

Mary Fortner
Jean C. Kirk
Amy Snodgrass
Lisa McLaughlin
Tammy Bledsoe
Amber Fortner
Hunter Stewart

April 6, 2022

Staci A. Henshaw, CPA
Auditor of Public Accounts
Via email: Stephanie.serbia@apa.virginia.gov

IN RE: Corrective Action Plan

Dear Mrs. Henshaw,

I want to thank you and your team for the work that you do. I appreciated the audits each year as I want to make sure I am doing everything correctly. The audits not only help me but my deputies as well. I wish to thank Daniel Stanley; he was very helpful, nice, and professional throughout this Audit. I look forward to seeing him at the next Audit.

I would like to ask if this audit could be verbal this year as I have had no issues since July 2017. If not, I wish to address my corrective action plan for the audit period of July 1, 2020 through September 30, 2021.

IN RE: Properly Bill and Collect Probate Taxes:

I have also discussed the issue of Properly Billing and Collecting Probate Taxes with my probate clerk and she understands the importance of this process. I do not want to minimize the situation or the importance. There were two that were missed of which letters were sent and both were recovered within two weeks of the audit. I have gone through the year and rechecked the inventories and have found no other issues.

Thank you again for all the help, attention, and patience that Daniel had provided. Should you have any questions or comments, please feel free to contact me.

Sincerely,

Rene Lamey, Clerk
Lee County Circuit Court Clerk