



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

FOR THE PERIOD
JANUARY 1, 2017 THROUGH DECEMBER 31, 2017

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.

Request Tax Set-Off Refunds

Repeat: No

The Clerk did not submit claims to the Virginia Department of Taxation (Taxation) for tax setoff of refunds for delinquent court fines and costs totaling \$520, resulting in a loss of revenue to the Commonwealth and Locality. A court must submit claims for set-off of tax refunds through Taxation's automated accounting system. The Clerk should use the tax refund set-off process to maximize collections 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

March 13, 2018

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

J. Carroll Branham, Board Chairman
County of Buchanan

Audit Period: January 1, 2017 through December 31, 2017
Court System: County of Buchanan

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

AUDITOR OF PUBLIC ACCOUNTS

MSM:clj

cc: The Honorable Richard C. Patterson, Chief Judge
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

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GRUNDY, VIRGINIA 24614
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or 276-935-6575
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April 12, 2018

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

Dear Ms. Mavredes:

Please consider the following to be my response for a corrective action plan as to the Audit Report Comments to Management recently completed.

Upon the loss of my bookkeeper, I, as soon as possible became qualified to submit claims to the Virginia Department of Taxation. As quickly as possible my new bookkeeper qualified to submit claims to the Virginia Department of Taxation. This situation occurred due to the length of time it takes to complete training and three days of inability to access the system due to tax set-off updating their system. These matters were addressed and rectified by my office well in advance to the audit.

I have been in contact with the Virginia Department of Taxation and have permission to qualify as many employees as I wish on the Tax Set-Off Program. I also have requested two people receive the emails that Tax Set-Off sends out to notify us of possible matches.

Sincerely,



Beverly S. Tiller, Clerk