



LISA D. BRYANT
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF NELSON

FOR THE PERIOD
APRIL 1, 2018 THROUGH MARCH 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 Probate Fees

Repeat: No

In two of ten estates, the Clerk and her staff did not bill the estates for the additional taxes totaling \$992 when the inventories were recorded. Section 58.1-1717 of the Code of Virginia requires the Clerk to determine whether an estate has been undervalued for tax purposes. If the Clerk determines the undervaluation is greater than \$25, the Clerk is responsible for billing and collecting the additional probate taxes.

The Clerk should bill and collect the additional taxes for these specific estates noted above. For all estates recorded, the Clerk and her staff should bill and collect state taxes and fees in accordance with 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

July 12, 2019

The Honorable Lisa D. Bryant
Clerk of the Circuit Court
County of Nelson

Larry Saunders, Board Chairman
County of Nelson

Audit Period: April 1, 2018 through March 31, 2019
Court System: County of Nelson

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 F. Patrick Yeatts, Chief Judge
Stephen A. Carter, 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



CIRCUIT COURT OF NELSON COUNTY,
84 COURTHOUSE SQ

P. O. BOX 10

LOVINGSTON VA 22949

J. Frederick Watson

JUDGE

Lisa D. Bryant,
CLERK

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August 02, 2019

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

Dear Ms. Mavredes:

I am in receipt of the draft copy of the audit report for the County of Nelson dated April 1, 2018 through March 31, 2019.

My Corrective Action Plan is as follows:

Properly Bill and Collect Probate Fees

I acknowledge that we missed billing for the extra inventory for the two estates, which we are correcting. Whether an oversight or a procedural issue, we have enrolled the Probate Clerk in Beginner Probate Class 101 on August 13 and 14, 2019, to help ensure that we do not miss these items in the future.

I appreciate the assistance of Ms. Lindsey H. Tatum during this audit. She is always professional and knowledgeable in working with both myself and my staff.

Very truly yours,

A handwritten signature in cursive script that reads "Lisa D. Bryant".

Lisa D. Bryant, Clerk