



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

FOR THE PERIOD
APRIL 1, 2019 THROUGH MARCH 31, 2020

Auditor of Public Accounts
Martha S. Mavredes, CPA
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(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.

Update Individual Receivable Account Status

Repeat: No

The Clerk did not update and remove accounts from appeal status and correct credit balances when applicable. The court had twelve accounts in appeal status and one account with a credit balance that remained on the report for up to twelve months. Accounts should only be in appeal status when the Judge approves a stay in the sentence. Accounts with credit balances should be promptly corrected since this may indicate a receipting error or overpayment.

The Clerk should update the individual accounts noted above and review and take appropriate and timely action on all accounts in appeal status and accounts with credit balances as recommended by the financial accounting system user's guide.

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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 24, 2020

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

Thomas D. Harvey, Board Chairman
County of Nelson

Audit Period: April 1, 2019 through March 31, 2020
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.

Martha S. Mavredes
AUDITOR OF PUBLIC ACCOUNTS

MSM:vks

cc: The Honorable Michael T. Garrett, 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



CIRCUIT COURT OF NELSON COUNTY,
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LOVINGSTON VA 22949

Michael R. Doucette
JUDGE
Lisa D. Bryant
CLERK

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July 31, 2020

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, 2019 through March 31, 2020.

My Corrective Action Plan is as follows:

Update Individual Receivable Account Status

I acknowledge that there were several accounts under the "Appealed" cases in the financial system, which were still in the appealed status causing them to not go to collections. Most of them had been paid in full, but I have updated the status on the remaining accounts so that they will be removed from the BU06 report and go to collections if they are not on a payment plan.

As for the account with the credit balance (an old restitution account), I am working with the Circuit Team to correct this situation.

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 black ink, reading "Lisa D. Bryant", is written over a horizontal line.

Lisa D. Bryant, Clerk