



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

FOR THE PERIOD
APRIL 1, 2020 THROUGH MARCH 31, 2021

Auditor of Public Accounts
Staci A. Henshaw, CPA

www.apa.virginia.gov

(804) 225-3350



COMMENTS TO MANAGEMENT

We noted the following matters 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.

Review System Access

Repeat: No

The Clerk did not review the access report for the court's information system during the audit period. Periodically reviewing system access ensures that unauthorized users do not have access and authorized users have access commensurate with their job duties. Unauthorized or inappropriate access to the court's information system could compromise the integrity of the system and the data it contains. The Clerk should periodically review access to the system and make changes as appropriate.

Properly Assess Court Costs and Docket Judgments

Repeat: No

The Clerk did not properly assess court costs and docket judgments. For four out of 25 cases tested (16%), defendants were not charged \$4,566 in court costs. In nine of 15 cases tested (60%), we noted delays of up to eight months in either recording or releasing judgments.

Accurate accounting of costs and recording of judgments are vital to the collection process. The Clerk and her staff should ensure all costs are accurately assessed and judgments are recorded timely as required.

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Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

June 24, 2021

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

Ernie Reed, Board Chairman
County of Nelson

Audit Period: April 1, 2020, through March 31, 2021
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 matters involving internal control and its operation necessary to bring to management's attention. These matters are discussed in the section titled Comments to Management. Any response and written corrective action plan to remediate these matters provided by the Clerk are included as an enclosure to this report.

The Clerk has taken adequate corrective action with respect to the internal control finding reported in the prior year that is not repeated in this letter.

We discussed these comments 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 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
84 COURTHOUSE SQUARE, FIRST FLOOR
POST OFFICE BOX 10
LOVINGSTON, VIRGINIA 22949

MICHAEL R. DOUCETTE
JUDGE
LISA D. BRYANT
CLERK

TELEPHONE
(434) 263-7020
FACSIMILE
(434) 263-7027

August 31, 2021

Ms. Staci A. Henshaw
Auditor of Public Accounts
P. O. Box 1295
Richmond, VA 23218

Dear Ms. Henshaw:

I am in receipt of the draft copy of the audit report of the County of Nelson for the period April 1, 2020, through March 31, 2021.

My Corrective Action Plan is as follows:

Properly Manage System Access

I did fail to run the report, as I did not add or remove anyone from the system and was not aware that I should run the report even though I hadn't made any changes in the system. I am now aware that I should run at least once a year whether anything has changed or not.

Properly Assess Costs and Docket Judgments

I have corrected the Court appointed attorney's fees and have now also corrected the other evaluation cost so these matters are taken care of. It appears to be an oversight/human error. We have also added a new checkpoint in the Judgment cycle to make sure that these are printed, signed and processed daily.

I appreciate the assistance of Ms. Tracy M. Vaughan and Ms. Katherine St. Lawrence during this audit. They were professional and knowledgeable in working with myself and my staff.

Very truly yours,

A handwritten signature in black ink, reading "Lisa D. Bryant". The signature is written in a cursive, flowing style.

Lisa D. Bryant, Clerk