



MARK TAYLOR
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF SCOTT

FOR THE PERIOD
OCTOBER 1, 2024 THROUGH DECEMBER 31, 2025

Auditor of Public Accounts
Staci A. Henshaw, CPA

www.apa.virginia.gov

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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.

Reconcile Bank Accounts

Repeat: No

The Clerk has not reconciled the court's bank accounts since November 2025. Timely and complete reconciliations are an essential internal control. Allowing reconciling items to go unresolved can lead to errors and irregularities going undetected and increases the risk of loss of funds. The Clerk should immediately reconcile the court's bank account and, going forward, should perform monthly bank reconciliations upon receiving the bank statement as required by the Financial Accounting System User's Guide.

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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

August 28, 2026

The Honorable Mark Taylor
Clerk of the Circuit Court
County of Scott

Christopher Maness, Board Chair
County of Scott

Review Period: October 1, 2024, through December 31, 2025
Court System: County of Scott

We have reviewed the financial operations for the office of the Clerk of the Circuit Court for the County of Scott, for the period noted above, pursuant to § 30-134 of the Code of Virginia. Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial accounting system; evaluate the Clerk's internal controls; and test the Clerk's compliance with significant state laws, regulations, and policies related to financial operations.

The Clerk is responsible 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 information, effectiveness and efficiency of financial 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. It is our responsibility to perform procedures to the extent necessary to satisfy the objectives of this engagement.

We noted a matter involving internal control and its operation necessary to bring to the Clerk's attention. The matter is discussed in the section titled Comments to Management. Any written corrective action plan to remediate this matter provided by the Clerk is included as an enclosure to this report. We did not validate the Clerk's corrective action plan and, accordingly, cannot take a position on whether it adequately addresses the issues in this report.

The Clerk has taken corrective action to remediate the finding that we communicated in our previous report.

We discussed this comment with the Clerk, and we acknowledge the cooperation extended to us by the Clerk and the Clerk's staff during this engagement.

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LJH/vks

cc: The Honorable Ronald Elkins, Chief Judge
Joshua Wilson, County Administrator
Robyn de Socio, Executive Secretary
Compensation Board
Paul DeLosh, Director of Judicial Services
Supreme Court of Virginia



MARK "Bo" TAYLOR
CLERK OF THE COURT

OFFICE OF THE CLERK OF CIRCUIT COURT
FOR SCOTT COUNTY, VIRGINIA

SCOTT COUNTY COURTHOUSE
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September 9, 2026

Commonwealth of Virginia
Auditor of Public Accounts

Christopher Maness, Board Chair
County of Scott

Review Period: October 1, 2024 through December 31, 2025
Court System: County of Scott

Response: Reconcile Bank Accounts

In November 2025, the bank account was transferred to a different financial institution. The discrepancies were addressed, and the accounts were reconciled accordingly.

Signature on File

Mark A. ~~Bo~~ Taylor
Circuit Court Clerk

cc: The Honorable Ronald Elkins, Chief Judge
Joshua Wilson, County Administrator
Robyn de Socio, Executive Secretary
Compensation Board
Paul DeLosh, Director of Judicial Services
Supreme Court of Virginia