



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

FOR THE PERIOD
JULY 1, 2024 THROUGH JUNE 30, 2025

Auditor of Public Accounts
Staci A. Henshaw, CPA

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COMMENTS TO MANAGEMENT

We noted the following matters 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.

Update Individual Receivable Account Status

Repeat: Yes (first issued in 2024)

The Clerk does not update and correct credit balances and restitution accounts designated as 'sum uncertain' when applicable. The clerk has not corrected three accounts in over a year. The Clerk should promptly review and correct accounts with credit balances since they indicate receipting errors or overpayments. Restitution accounts designated as 'sum uncertain' may indicate the court has not finalized the restitution amount due. The Clerk should update the individual accounts noted during the audit and, going forward, should timely review and take appropriate action on all accounts with credit balances and 'sum uncertain' restitution accounts as recommended by the Financial Accounting System User's Guide.

Reconcile Liability Accounts

Repeat: No

The Clerk did not reconcile the liability accounts to the general ledger. We noted differences in trust funds and civil deposit balances of approximately \$70,000 between the general and subsidiary ledgers. Timely and complete reconciliations between the general ledger and liabilities report are essential to ensure the accuracy and reliability of financial information recorded in the financial system. The Clerk should reconcile the general ledger to the liabilities report monthly as required by the Financial Accounting System User's Guide.

Properly Manage System Access

Repeat: No

The Clerk did not properly manage access to the court's automated systems. We noted four of five system users (80%) had access roles that do not align with their job responsibilities. Having individuals with inappropriate access could compromise the integrity of the system and the data it contains. The Clerk is responsible for granting, changing, and terminating access to the court's automated systems. The Clerk should review the current access levels and make revisions, as necessary. Going forward, the Clerk should review system access at least once a year to ensure the level of access of all system users is commensurate with their job duties.

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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

October 27, 2025

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

Ernie Reed, Board Chair
County of Nelson

Review Period: July 1, 2024, through June 30, 2025
Court System: County of Nelson

We have reviewed the financial operations for the office of the Clerk of the Circuit Court for the County of Nelson, 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 matters involving internal control and its operation necessary to bring to the Clerk's attention. These matters are discussed in the section titled Comments to Management. Any written corrective action plan to remediate these matters 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 findings that we reported in our previous report that are not repeated in this report.

We discussed these comments 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/clj

cc: The Honorable James Watson, Chief Judge
Candy McGarry, County Administrator
Robyn de Socio, Executive Secretary
Compensation Board
Paul DeLosh, Director of Judicial Services
Supreme Court of Virginia

NELSON COUNTY CIRCUIT COURT

LISA D. BRYANT, CLERK
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October 17, 2025

OCT 27 2025 PM 10:05

Ms. Staci A. Henshaw, CPA
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 July 1, 2024 thru June 30, 2025.

My Corrective Action Plan is as follows:

Properly Manage System Access

I did not properly manage access to the Court's automated systems by giving users the wrong access roles. I corrected this matter in E-Access while the auditor was present and changed the users' privileges.

Reconcile Liability Accounts

I have printed out the trust fund and equity balance ledgers again to try to identify the differences and will be working with the Circuit Team to try to identify what is wrong between the accounts and the ledger report.

I appreciate the assistance of Ms. Stephanie Crisman during this audit. She was professional and knowledgeable in working with myself and my staff.

Very truly yours,

Signature on File

Lisa D. Bryant, Clerk