



INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Honorable Chaz W. Haywood
County of Rockingham Clerk of Circuit Court

We have performed the procedures enumerated below, which were agreed to by the County of Rockingham Clerk of Circuit Court and the Commonwealth of Virginia Auditor of Public Accounts (APA), solely to assist you in evaluating the internal controls over certain records and transactions for the County of Rockingham Clerk of Circuit Court for the year ended June 30, 2021. The County of Rockingham Clerk of Circuit Court is responsible for the internal controls over his records and transactions.

The County of Rockingham Clerk of Circuit Court's management has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting users in understanding the entity's internal control over compliance with the specified requirements. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purpose.

The agreed-upon procedures performed during this engagement were in accordance with Chapter 6, *Audit of Circuit Court Clerks* of the *Specifications for Audits of Counties, Cities and Towns*, issued by the APA. Our findings from the agreed-upon procedures are as follows:

Banking

- Upon review of the June 2021 bank reconciliation, it was noted there was a \$407,083 unreconciled difference. During further review of this difference, we noted the majority of the unreconciled difference, approximately \$320,000, is related to checks that cleared the April 2021 bank statement but were not properly marked as cleared in the financial accounting system.

Daily Collections

- We identified six of the 40 days selected where the Cash Reconciliation Worksheet and other supporting documentation could not be located.

Criminal Case Fees

- We identified four of the 24 cases tested in which incorrect fees were assessed based on the number of felony and misdemeanor charges brought against the defendant. – Repeat finding from prior year

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We were engaged by the County of Rockingham Clerk of Circuit Court's management to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on internal control over compliance with the specified requirements. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the County of Rockingham Clerk of Circuit Court and the APA and to meet our other ethical responsibilities, in accordance with relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of County of Rockingham Clerk of Circuit Court and the APA, and is not intended to be, and should not be, used by anyone other than these specified parties.

PB Marcus, LLP

Harrisonburg, Virginia
March 25, 2022