



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

November 21, 2019

The Honorable Thomas E. Roberts
Clerk of the Circuit Court
City of Staunton

Carolyn W. Dull, City Mayor
City of Staunton

Audit Period: July 1, 2018 through September 30, 2019
Court System: City of Staunton

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court for 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 no matters involving internal control and its operation necessary to bring to management's attention.

The Clerk has taken corrective action to remediate the internal control finding that we reported in the previous audit.

Thomas E Roberts, Clerk of the Circuit Court
Carolyn W Dull, Mayor\
November 21, 2019
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We acknowledge the cooperation extended to us by the Clerk and his staff during this engagement.

Martha S. Mavredes
AUDITOR OF PUBLIC ACCOUNTS

MSM:rh

cc: The Honorable W. Chapman Goodwin, Chief Judge
Steven L. Rosenberg, City Manager
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia
Director, Admin and Public Records
Department of Accounts