



Walter J. Kucharski, Auditor

Commonwealth of Virginia

**Auditor of Public Accounts
P.O. Box 1295
Richmond, Virginia 23218**

August 3, 2010

The Honorable Carol Ownby
Clerk of the Circuit Court
County of Cumberland

Board of Supervisors
County of Cumberland

Audit Period: April 1, 2009 through March 31, 2010
Court System: County of Cumberland

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court for this locality. 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.

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We acknowledge the cooperation extended to us by the Court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK: tmv

cc: The Honorable Richard S. Blanton, Chief Judge
Judy Ownby, County Administrator
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia
Director, Admin and Public Records
Department of Accounts