



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, 2020. The County of Rockingham Clerk of Circuit Court is responsible for the internal controls over his records and transactions. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other 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:

Criminal Case Fees

- We identified three cases in which incorrect fees were assessed based on the number of felony and misdemeanor charges brought against the defendant, including Internet Crimes Against Children, Felony Fee, and Fixed Misdemeanor Fee.
- We identified one criminal jury case which jury costs were not appropriately assessed. Defendants in criminal jury cases with guilty dispositions must be appropriately assessed jury costs, account 181.

Liabilities

- There was one liability account not disbursed on the June 30th *Property Unclaimed Over One Year Report (BR16)* for which we were unable to determine the propriety of the funds not being escheated. The Clerk must be justified in not escheating these accounts based on court order, established retention requirements, pending case (future court date assigned) or other special circumstances.

This agreed-upon procedures engagement was conducted 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, the objective of which would be the expression of an opinion or conclusion, respectively, on the internal controls of the County of Rockingham Clerk of Circuit Court. 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.

PBMares, LLP

Harrisonburg, Virginia
February 18, 2021