



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

May 9, 2025

The Honorable Jeremiah E. Musser
Clerk of the Circuit Court
County of Wythe

Brian W. Vaught, Board Chair
County of Wythe

Audit Period: January 1, 2024, through December 31, 2024
Court System: County of Wythe

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 lead to noncompliance with laws and regulations, the loss of assets or revenues, or otherwise compromise the Clerk's fiscal accountability.

We noted no matters involving internal control and its operation necessary to bring to management's attention.

Jeremiah E. Musser, Clerk of the Circuit Court
Brian W. Vaught, Board Chair
May 9, 2025
Page Two

We acknowledge the cooperation extended to us by the Clerk and the Clerk's staff during this engagement.

Staci A. Henshaw
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LJH

cc: The Honorable Kenneth M. Fleenor, Jr. , Chief Judge
Stephen D. Bear, County Administrator
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia