



**Creedle
Jones
& Associates**

A Professional Corporation

*Robin B. Jones, CPA, CFP
Kimberly W. Jackson, CPA*

Sherwood H. Creedle, Founder

*Members of
American Institute of Certified Public Accountants
Virginia Society of Certified Public Accountants*

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

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court for the County of Henry, Virginia, for the year ended June 30, 2023. 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.

We noted the following matter involving internal control and its operation that has led or could lead to noncompliance with laws and regulations, the loss of assets or revenues, or otherwise compromise the Clerk's fiscal accountability.

- The Clerk does not have a formal process for reviewing the CCMS cases that do not have a corresponding receivable account in FAS.

The Clerk has taken adequate corrective action with respect to the internal control finding(s) reported in the prior year that are not repeated in this letter.

We are sending this letter in accordance with the Auditor of Public Accounts' Specifications for Audits of Counties, Cities, and Towns, Section 6-18, Reporting Requirement.

Creedle, Jones & Associates, P.C.

Creedle, Jones & Associates, P.C.
Certified Public Accountants

South Hill, Virginia
March 29, 2024

cc: Jennifer R. Ashworth, Clerk
County of Henry, Virginia