



COMMONWEALTH OF VIRGINIA  
*Rockingham County*  
OFFICE OF THE CLERK OF CIRCUIT COURT  
80 COURT SQUARE, HARRISONBURG, VA 22802  
540-564-3111



CHAZ W. HAYWOOD, CLERK  
APRIL WOLVERTON, CHIEF DEPUTY

February 23, 2024

Greetings PBmares staff:

A quick note to thank you for the evaluation and review of our procedures as required by the Auditor of Public Accounts for the Commonwealth of Virginia.

It appears staff continue to learn from any errors that occur, and I am proud of their hard work and dedication to the community we serve. While errors may occur in the future, I always appreciate your willingness and ideas to look at alternative training options and/or resources that meet national standards and best practices.

We will look forward to the next audit to see if our training, and sometimes retraining, continues to show improvements. ¼ of the staff are new to this office and line of work. The next audit should provide an even better overview of where we stand and where we can improve.

Thank you to you and your professional staff. I wish you well in the coming year.

All my best,

Chaz Haywood, Clerk of Court

Cc: Judge Bruce D. Alberton  
Judge Clark A. Ritchie  
Judge Andrew S. Baugher  
County Administrator Stephen King  
City Manager Ande Banks



**INDEPENDENT ACCOUNTANT'S REPORT ON  
APPLYING AGREED-UPON PROCEDURES**

To the Honorable Chaz W. Haywood  
County of Rockingham Clerk of the Circuit Court

We have performed the procedures below and enumerated in Chapter 6, *Audit of Circuit Court Clerks*, of the *Specifications for Audits of Counties, Cities and Towns*, issued by the Auditor of Public Accounts for the Commonwealth of Virginia (APA), on certain records and transactions of the County of Rockingham Clerk of the Circuit Court (the Clerk) for the year ended June 30, 2023 (the Subject Matter). The Clerk is responsible for the Subject Matter.

The Clerk has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of complying with Chapter 6, *Audit of Circuit Court Clerks* of the *Specifications for Audits of Counties, Cities and Towns*, issued by the APA. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their 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. There were no findings noted.

We were engaged by the Clerk to perform this agreed-upon procedures engagement and conducted our engagement 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 engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Subject Matter. 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.

We are required to be independent of the County of Rockingham Clerk of Circuit Court and to meet our other ethical responsibilities, in accordance with relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of County of Rockingham Clerk of Circuit Court and the APA, and is not intended to be, and should not be, used by anyone other than these specified parties.

*PB Mares, LLP*

Harrisonburg, Virginia  
February 22, 2024