



**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, 2025 (the Specified Requirements). The Clerk is responsible for the specified requirements.

The Clerk has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting users in determining whether the Clerk complied 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 purposes.

The 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 compliance with the specified requirements. 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.

PBMares, LLP

Harrisonburg, Virginia
March 2, 2026