

**CHERYL B. PIERSON
CLERK OF THE CIRCUIT COURT**

**FOR THE
COUNTY OF RICHMOND**

**REPORT ON AUDIT
FOR THE YEAR ENDED JUNE 30, 2021**



ROBINSON, FARMER, COX ASSOCIATES, PLLC

Certified Public Accountants

Report on Audit of the Clerk of the Circuit Court

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

We have audited the financial records and operations of the Clerk of the Circuit Court for the County of Richmond, Virginia for the year ended June 30, 2021. 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 no matters involving internal control and its operation necessary to bring to management's attention.

The Clerk has taken adequate corrective action with respect to the internal control finding reported in the prior year that is 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*.

Robinson, Farmer, Cox Associates
Richmond, Virginia
March 24, 2022

cc: Clerk of the Circuit Court, Cheryl B. Pierson
Honorable Members of the Board of Supervisors, County of Richmond, Virginia