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Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

April 12, 2019

The Honorable Michelle Gregory Gordon
Clerk of the Circuit Court
County of Mecklenburg

Glenn E. Barbour, Board Chairman
County of Mecklenburg

Audit Period: October 1, 2017 through December 31, 2018
Court System: County of Mecklenburg

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 possibly lead to the loss of revenues or assets, or otherwise compromise fiscal accountability.

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

Michele Gregory Gordon, Clerk of the Circuit Court
Glenn E Barbour, Board Chairman
April 12, 2019
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We acknowledge the cooperation extended to us by the Clerk and her staff during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM:rh

cc: The Honorable Leslie M. Osborn, Chief Judge
H. Wayne Carter III, County Administrator
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia
Director, Admin and Public Records
Department of Accounts