



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

October 4, 2022

The Honorable Beverly S. Tiller
Clerk of the Circuit Court
County of Buchanan

Jeff Cooper, Board Chairman
County of Buchanan

Audit Period: October 1, 2020, through June 30, 2022
Court System: County of Buchanan

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 lead to noncompliance with laws and regulations, the loss of assets or revenues, or otherwise compromise the Clerk's fiscal accountability.

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

Beverly S Tiller, Clerk of the Circuit Court
Jeff Cooper, Board Chairman
October 4, 2022
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We acknowledge the cooperation extended to us by the Clerk and her staff during this engagement.

Staci Henshaw
AUDITOR OF PUBLIC ACCOUNTS

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cc: The Honorable Brian K. Patton, Chief Judge
Robert Craig Horn, County Administrator
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia