



**Creedle
Jones
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A Professional Corporation

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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 Henry, Virginia, for the period October 1, 2018 through June 30, 2020. 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 the following matters involving internal control and its operation necessary to bring to management's attention.

- When testing disbursements, we found a reoccurring check made payable to an individual (the owner of the company) instead of the vendor/company name.
- Of 25 cases tested for criminal, one case had restitution coded incorrectly as a fine.
- Creedle, Jones & Associates, P.C. discovered that no corrective action had been taking place for appealed cases on the Individual Account Status Report.

The Clerk has taken adequate corrective action with respect to the internal control finding(s) reported in the prior year that are 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.

Creedle, Jones & Associates, P.C.

Creedle, Jones & Associates, P.C.
Certified Public Accountants

South Hill, Virginia
May 4, 2021

cc: Jennifer R. Ashworth, Clerk
County of Henry, Virginia