



COMMONWEALTH OF VIRGINIA  
**Rockingham County**  
OFFICE OF THE CLERK OF CIRCUIT COURT  
80 Court Square  
Harrisonburg, Virginia 22802  
540-564-3111



**Chaz W. Haywood, Clerk**  
**April Wolverton, Chief Deputy**

May 7, 2019

Re: audit year ending June 30, 2018

PBMares completed an audit of records of this office for a period of July 1, 2017 to June 30, 2018. The representatives of PBMares met with me and members of my staff multiple times during their review.

With the change in comptrollers, I requested a turnover audit by PBMares, which encouraged me to make some new procedural changes related to monthly bookwork. An outside accountant was brought in to provide best practices related to the management of ACH credits and confirmed all accounts balanced. The previous comptroller provided a written explanation related to the lack of monthly paperwork balance sheets for the audit period.

At no time were there any funds missing, but monthly procedural checks by me are now in place to make sure the comptroller receives additional oversight and guidance as needed. Additionally, I am actively involved with a balancing by the 7<sup>th</sup> of each month to eliminate any future concerns.

Working with the professional auditors from PBMares continues to be of great benefit to my staff as we consistently look for ways to improve and identify possible shortcomings.

All my best,

Chaz W. Haywood, CLERK

cc: Rockingham County BOS  
Harrisonburg City Council  
Judge Wilson  
Judge Albertson  
Judge Ritchie  
APA



**INDEPENDENT ACCOUNTANT'S REPORT ON  
APPLYING AGREED-UPON PROCEDURES**

To the Honorable Chaz W. Haywood  
Clerk of Circuit Court

We have performed the procedures enumerated below, which were agreed to by the Clerk of Circuit Court and the Commonwealth of Virginia Auditor of Public Accounts (APA), solely to assist you in evaluating the internal controls over certain records and transactions for the Clerk of Circuit Court for the year ended June 30, 2018. The Clerk of Circuit Court is responsible for the internal controls over his records and transactions. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

The agreed-upon 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. Our finding from the agreed-upon procedures is as follows:

**Banking**

- We identified a lack of review and preparation over the main checking account bank reconciliation for all months under audit. Monthly bank reconciliations for fiscal year 2018 were not complete until the end of October 2018. As of March 2019, bank reconciliations were caught up and being performed timely.

This agreed-upon procedures engagement was conducted 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, the objective of which would be the expression of an opinion or conclusion, respectively, on the internal controls of the Clerk of Circuit Court. 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.

*PBMares, LLP*

Harrisonburg, Virginia  
March 19, 2019