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Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

December 2, 2014

The Honorable Betsy B. Woolridge
Clerk of the Circuit Court
County of James City / City of Williamsburg

Mary Jones, Chairman Board of Supervisors
County of James City

Clyde Haulman, Mayor
City of Williamsburg

Audit Period: January 1, 2013 through June 30, 2014
Court System: County of James City / City of Williamsburg

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court for this locality. 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.

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We acknowledge the cooperation extended to us by the Court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM:ljh

cc: The Honorable Richard Y. AtLee Jr., Chief Judge
Bryan Hill, County Administrator
Jackson C. Tuttle II, City Manager
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia
Director, Admin and Public Records
Department of Accounts