



Staci A. Henshaw, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

June 17, 2021

The Honorable Tommy L. Moore  
Clerk of the Circuit Court  
County of Botetourt

Donald M. "Mac" Scothorn, Board Chairman  
County of Botetourt

Audit Period: October 1, 2019, through March 31, 2021  
Court System: County of Botetourt

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.

The Clerk has taken corrective action to remediate the internal control finding that we reported in the previous audit.

Tommy L. Moore, Clerk of the Circuit Court  
Donald M. "Mac" Scothorn, Board Chairman  
June 17, 2021  
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We acknowledge the cooperation extended to us by the Clerk and his staff during this engagement.

Staci Henshaw  
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SAH:rh

cc: The Honorable W. Chapman Goodwin, Chief Judge  
Gary Larrowe, County Administrator  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia  
Director, Admin and Public Records  
Department of Accounts