



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

July 17, 2026

The Honorable Debra Byer
Clerk of the Circuit Court
County of Alleghany

G. Mathew Garten, Board Chairman
County of Alleghany

Review Period: April 1, 2025, through March 31, 2026
Court System: County of Alleghany

We have reviewed the financial operations for the office of the Clerk of the Circuit Court for the County of Alleghany, for the period noted above, pursuant to §30-134 of the Code of Virginia. Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial accounting system; evaluate the Clerk's internal controls; and test the Clerk's compliance with significant state laws, regulations, and policies related to financial operations.

The Clerk is responsible 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 information, effectiveness and efficiency of financial 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. It is our responsibility to perform procedures to the extent necessary to satisfy the objectives of this engagement.

Our procedures did not identify any matters involving internal control and its operation necessary to bring to the Clerk's attention.

Debra Byer, Clerk of the Circuit Court
G. Mathew Garten, Board Chairman
July 17, 2026
Page Two

We acknowledge the cooperation extended to us by the Clerk and the Clerk's staff during this engagement.

Staci A. Hanshaw
AUDITOR OF PUBLIC ACCOUNTS

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cc: The Honorable Joel Branscom, Chief Judge
Kenneth McFadyen, County Administrator
Robyn de Socio, Executive Secretary
Compensation Board
Paul DeLosh, Director of Judicial Services
Supreme Court of Virginia