



Staci A. Henshaw, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

November 4, 2022

The Honorable William D. Gardner  
Clerk of the Circuit Court  
City of Winchester

John David Smith, Mayor  
City of Winchester

Audit Period: January 1, 2021 through June 30, 2022  
Court System: City of Winchester

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 lead to noncompliance with laws and regulations, the loss of assets or revenues, or otherwise compromise the Clerk's fiscal accountability.

We noted no matters involving internal control and its operation necessary to bring to management's attention.

William D Gardner, Clerk of the Circuit Court  
John David Smith, Mayor  
November 4, 2022  
Page Two

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

Staci Henshaw  
AUDITOR OF PUBLIC ACCOUNTS

LJH:rh

cc: The Honorable Clark Ritchie, Chief Judge  
Dan Hoffman, City Manager  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia