

Sherwood H. Creedle, Emeritus

Members of American Institute of Certified Public Accountants Virginia Society of Certified Public Accountants

Auditor of Public Accounts P.O. Box 1295 Richmond, VA 23218

We have audited the financial records and operations of the Clerk of the Circuit Court for the County of Henry, Virginia, for the year ended June 30, 2021. 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.

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

The Clerk has taken adequate corrective action with respect to the internal control finding(s) reported in the prior year that are not repeated in this letter.

We are sending this letter in accordance with the Auditor of Public Accounts' <u>Specifications for Audits of Counties, Cities, and Towns</u>, Section 6-18, *Reporting Requirement*.

Creedle, Jones & Associates, P.C. Certified Public Accountants

Creedle, Jones & associates, P.C.

South Hill, Virginia March 31, 2022

cc: Jennifer R. Ashworth, Clerk County of Henry, Virginia