



INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Honorable Chaz W. Haywood
County of Rockingham Clerk of Circuit Court

We have performed the procedures enumerated below, which were agreed to by the County of Rockingham Clerk of Circuit Court and the Commonwealth of Virginia Auditor of Public Accounts (APA), solely to assist you in evaluating the internal controls over certain records and transactions for the County of Rockingham Clerk of Circuit Court for the year ended June 30, 2019. The County of Rockingham Clerk of Circuit Court is responsible for the internal controls over his records and transactions. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

The agreed-upon procedures performed during this engagement were in accordance with Chapter 6, *Audit of Circuit Court Clerks* of the *Specifications for Audits of Counties, Cities and Towns*, issued by the APA. Our findings from the agreed-upon procedures are as follows:

Criminal Case Court Fees

- Two cases were identified as lacking the Clerk's Notice in both the electronic file and the physical file, making it impossible to verify the fines and fees assessed in the respective cases.

Trust Funds

- Account numbers 950 and 511 in FAS must agree; however, there was an \$18,937.13 difference between FAS 950 and 511 at June 30, 2019. Cash balances in the trust fund accounts agree to the bank balances, as confirmed by SPDA search. After pointing out the difference to the Comptroller, the Comptroller made a journal voucher in March, 2020 to correct the error.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the internal controls of the County of Rockingham Clerk of Circuit Court. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

PBMares, LLP

Harrisonburg, Virginia
March 17, 2020