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Auditor of Public Accounts

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The Honorable Cynthia L. McCoy
Clerk of the Court of Appeals of Virginia
Audit Period: July 1, 2014, through June 30, 2015

We have audited the cash receipts of the Clerk of the Court of Appeals of Virginia. Our primary objectives were to test the accuracy of cash receipts recorded on the Court's financial 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.

The Office of the Executive Secretary of the Supreme Court of Virginia (Supreme Court) provides administrative support to the Clerk of the Court of Appeals of Virginia in the areas of appropriations, budgeting, payroll, procurement and purchasing, and systems support. We audit internal controls over these processes and issue a separate report on our results when we perform the audit of the Supreme Court. Therefore, the scope of our audit of the Clerk of the Court of Appeals of Virginia was limited to court cash receipts. We audit the Supreme Court on a cyclical basis, not to exceed a three-year cycle. Our most recent report for the audit of the Supreme Court of Virginia, dated July 29, 2014, covers the audit period July 1, 2011, through June 30, 2013.

We found the Clerk of the Court of Appeals of Virginia properly stated, in all material respects, the cash receipt amounts recorded in the Court's financial system. We noted no matters involving internal control and its operation and no instances of noncompliance with laws, regulations, and policies necessary to bring to management's attention.

We acknowledge the cooperation extended to us by the Court during this engagement.

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