



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

July 22, 2025

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

G. Matt Garten, Chairperson
County of Alleghany

Audit Period: April 1, 2024, through March 31, 2025
Court System: County of Alleghany

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.

Debra Byer, Clerk of the Circuit Court
G. Matt Garten, Chairperson
July 22, 2025
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We acknowledge the cooperation extended to us by the Clerk and the Clerk's staff during this engagement.

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LJH

cc: The Honorable Joel Branscom, Chief Judge
Kenneth McFadyen, County Administrator
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia