



**INDEPENDENT ACCOUNTANT'S REPORT ON  
APPLYING AGREED-UPON PROCEDURES**

To the Honorable Chaz W. Evans-Haywood  
Clerk of Circuit Court  
80 Court Square  
Harrisonburg, Virginia 22802

We have performed the procedures enumerated below, which were agreed to by the 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 Clerk of the Circuit Court for the period April 1, 2012 to June 30, 2013. The Clerk of the Circuit Court is responsible for the internal controls over his records and transactions. This agreed-upon procedures engagement of the Circuit Court was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. 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 described 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. Findings from the agreed-upon procedures are as follows:

1. We identified three criminal cases in which fees were not assessed or were assessed incorrectly.
2. We identified two criminal cases in which a judgment was not entered.
3. We identified four criminal cases where the associated judgment did not include appropriate fees.
4. We identified one liability account that should have been submitted to the Commonwealth of Virginia as unclaimed property in the prior year.

We were not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion on the internal controls of the Clerk of the Circuit Court. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Clerk of the Circuit Court and the APA of the Commonwealth of Virginia and is not intended to be and should not be used by anyone other than these specified parties.

*PBMares, LLP*

Harrisonburg, Virginia  
February 27, 2014



COMMONWEALTH OF VIRGINIA  
**Rockingham County**  
OFFICE OF THE CLERK OF CIRCUIT COURT  
80 Court Square  
Harrisonburg, Virginia 22802  
540-564-3111



**Jessica Preston**  
Chief Deputy

**Chaz W. Evans-Haywood**  
Clerk

**April Wolverton**  
Assistant Chief Deputy

March 17, 2014

PBMares completed an audit of records of this office for a period of April 1, 2012 to June 30, 2013. The representatives of PBMares met with me and members of my staff on numerous occasions over several weeks as we both adapted to the new audit process. It was a real pleasure working with the professional auditors provided.

We recognize areas needing some attention and below are responses to specific findings:

- 1) Criminal fees: staff is required to recall and manually enter many fees. My office is looking at a day-after policy to provide an additional review of these non-automated matters until such a time as we find a suitable software solution that is less reliant on human interface.
- 2) Judgments: after the audit, it was realized that judgments can now be automatically printed each day to remove the possibility of an oversight in the future. This also will ensure a compliant and compliant judgment process.
- 3) Included in point #1 above
- 4) The liability matter noted by the auditor could not have been escheated as a court order had not been entered by the judge.

Two specific staff changes have occurred since this audit period; the previous bookkeeper retired after 47 years of service and the head of the criminal division retired after 35 years of service. Several policy changes have been initiated in the ensuing months that should address and alleviate the matters as found during the audit.

My staff is looking forward to the return of PBMares in the coming years as we continue to adapt and improve our financial processes to stay in line with changing laws related to our service.

All my best,

Chaz W. Evans-Haywood, CLERK

cc: Rockingham County BOS  
Harrisonburg City Council