



Staci A. Henshaw, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

September 16, 2024

The Honorable Judy W. Hupman  
Clerk of the Circuit Court  
County of Highland

Henry A. Budzinski, Jr., Board Chair  
County of Highland

Audit Period: January 1, 2023, through June 30, 2024  
Court System: County of Highland

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.

Judy W. Hupman, Clerk of the Circuit Court  
Henry A. Budzinski, Jr., Board Chair  
September 16, 2024  
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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 R. Branscom , Chief Judge  
Jerri Botkin, Interim County Administrator  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia