



SUSAN BIRCKHEAD  
CLERK OF THE CIRCUIT COURT  
FOR THE  
COUNTY OF GREENE

FOR THE PERIOD  
APRIL 1, 2019 THROUGH MARCH 31, 2020

Auditor of Public Accounts  
Martha S. Mavredes, CPA  
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## COMMENTS TO MANAGEMENT

We noted the following matter involving internal control and its operation that has led or could lead to the loss of revenues, assets, or otherwise compromise the Clerk's fiscal accountability.

### **Reconcile Bank Account**

**Repeat:** No

The Clerk did not reconcile the court's bank account during the audit period. Timely and complete reconciliations are an essential internal control. Allowing reconciling items to go unresolved can lead to errors and irregularities going undetected and increases the risk of loss of funds.

The Clerk should immediately reconcile the court's bank account and, going forward, should perform monthly bank reconciliations upon receiving the bank statements as required by the Accounting System User's Guide.

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Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

July 27, 2020

The Honorable Susan Birckhead  
Clerk of the Circuit Court  
County of Greene

Bill Martin, Chairman  
County of Greene

Audit Period: April 1, 2019 through March 31, 2020  
Court System: County of Greene

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court of 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 possibly lead to the loss of revenues or assets, or otherwise compromise fiscal accountability.

We noted a matter involving internal control and its operation necessary to bring to management's attention. The matter is discussed in the section titled Comments to Management. The Clerk did not provide us with a response or written corrective action plan for this report.

The Clerk has taken adequate corrective action with respect to the internal control findings reported in the prior year that are not repeated in this letter.

We discussed these comments with the Clerk and we acknowledge the cooperation extended to us by the Clerk and her staff during this engagement.

Martha S. Mavredes  
AUDITOR OF PUBLIC ACCOUNTS

MSM:vks

cc: The Honorable Timothy K Sanner, Chief Judge  
Mark B. Taylor, County Administrator  
Robyn M. de Socio, Executive Secretary  
Compensation Board  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia