



**Creedle
Jones
& Associates**

A Professional Corporation

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American Institute of Certified Public Accountants
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Auditor of Public Accounts
P.O. Box 1295
Richmond, VA 23218

We have audited the financial records and operations of the Clerk of the Circuit Court for the County of Henry, Virginia, for the year ended June 30, 2022. 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.

We noted the following matters involving internal control and its operation necessary to bring to management's attention.

- Of 25 cases tested for wills and administrations, one case was incorrectly charged \$3.00 instead of \$3.50 for the Virginia State Library fee
- Creedle, Jones & Associates, P.C. performed an unscheduled cash count of the Clerk's change fund of which was out of balance by \$2.50

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

We are sending this letter in accordance with the Auditor of Public Accounts' Specifications for Audits of Counties, Cities, and Towns, Section 6-18, *Reporting Requirement*.

Creedle, Jones & Associates, P.C.

Creedle, Jones & Associates, P.C.
Certified Public Accountants

South Hill, Virginia
March 31, 2023

cc: Jennifer R. Ashworth, Clerk
County of Henry, Virginia



Circuit Court of Henry County

Jennifer Ashworth, Clerk
3160 King's Mountain Road, Suite B
Martinsville, Virginia 24112
276-634-4880



April 18, 2023

Creedle, Jones & Associates, P.C.
828 N. Mecklenburg Avenue
South Hill VA 23970

Dear Creedle, Jones & Associates:

The following is in response to your letter dated March 31, 2023.

-Of 25 cases tested for wills and administrations, one case was incorrectly charged \$3.00 instead of \$3.50 for the Virginia Law Library fee

The fees assessed in wills and administrations are automatically populated by the Supreme Court's Financial Accounting System due to being interfaced with the Probate Delivery System. I am unable to explain why only \$3.00 was populated in that account code field as I am not able to ask the Office of the Executive Secretary about this individual transaction. I have stressed to the deputy clerks receipting in wills and administrations to be aware of this issue and to enter the correct amount if needed.

-Creedle, Jones & Associates, P.C. performed an unscheduled cash count of the Clerk's change fund of which was out of balance by \$2.50

The deputy clerk involved in this transaction entered the receipt as \$0.50 instead of \$2.50, creating a cash overage of \$2.00. To correct the error, a journal voucher was entered the following morning to offset the overage.

Your letter also states *The Clerk has taken adequate corrective action with respect to the internal control finding(s) reported in the prior year that are not repeated in this letter.* I would like to point out the fact that there were no matters involving internal control and operation necessary to bring to management's attention in the previous audit.

I am very pleased with the audit of the internal control and operation of my office. Thank you for your services.

I ask that you kindly forward this letter to the office of the Auditor of Public Accounts.

Sincerely,

Jennifer Ashworth