



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

November 4, 2019

The Honorable Kristen N. Nelson
Clerk of the Circuit Court
County of York

Thomas G. Shepperd, Jr., Board Chairman
County of York

The Honorable W. Eugene Hunt, Jr.
Mayor, City of Poquoson

Audit Period: January 1, 2018 through September 30, 2019
Court System: County of York and City of Poquoson

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 possibly lead to the loss of revenues or assets, or otherwise compromise fiscal accountability.

We noted no matters involving internal control and its operation necessary to bring to management's attention.

Kristen N Nelson, Clerk of the Circuit Court
Thomas G Shepperd. Jr, Board Chairman
W Eugene Hunt Jr, Mayor
November 4, 2019
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We acknowledge the cooperation extended to us by the Clerk and her staff during this engagement.

Martha S. Mavredes
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MSM:rh

cc: The Honorable B. Elliot Bondurant, Chief Judge
Neil Morgan, County Administrator
J. Randy Wheeler, City Manager
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia
Director, Admin and Public Records
Department of Accounts