



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

July 27, 2018

The Honorable Donald W. Lemons  
Chief Justice, Supreme Court of Virginia

The Honorable Ralph S. Northam  
Governor of Virginia

The Honorable Thomas K. Norment, Jr.  
Chairman, Joint Legislative Audit  
and Review Commission

We have audited the receipt of funds for the **Clerk of the Supreme Court of Virginia** (Clerk) for the year ended June 30, 2017. Our primary objectives were to test the accuracy of deposits recorded in the financial system for the Clerk; evaluate the Clerk's internal controls; and test its compliance with related and significant state laws, regulations, and policies.

Management of the Clerk has the responsibility to establish and maintain a system of 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 compromise fiscal accountability and lead to lost funds.

The Office of the Executive Secretary of the Supreme Court of Virginia (Executive Secretary) provides administrative support to the Clerk in the areas of appropriations, budgeting, payroll, procurement, systems support, and financial recording and reporting. We perform a separate audit of internal controls at the Executive Secretary and issue a related report on our results. Therefore, the scope of our audit of the Clerk was limited to internal controls related to the collections and reporting of deposits for the Clerk. Our most recent report for the Executive Secretary for the year-ended June 30, 2017, covers information technology project management and capital assets, as defined within that report.

We found that the Executive Secretary properly recorded, in all material respects, the amount of funds deposited for the Clerk and complied with related and significant state laws, regulations, and policies. In addition, we noted no matters involving internal control and its operation pertaining to the collections and reporting of deposits for the Clerk that we consider necessary to be reported to

Donald W. Lemons, Chief Justice  
Ralph S. Northam, Governor  
Thomas K. Norment, Jr., Chairman  
July 27, 2018  
Page Two

management. Finally, the Clerk has taken adequate corrective action with respect to audit findings reported in the prior year.

This letter is intended for the information and use of the Chief Justice of the Supreme Court of Virginia, Governor, General Assembly, management, and the citizens of the Commonwealth of Virginia and is a public record.

AUDITOR OF PUBLIC ACCOUNTS

GDS/clj