



Staci A. Henshaw, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

April 20, 2021

The Honorable Diane Mumford  
Clerk of the Circuit Court  
County of Lancaster

Ernest Palin, Chairman  
County of Lancaster

Audit Period: July 1, 2019 through December 31, 2020  
Court System: County of Lancaster

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. The Clerk has taken corrective action to remediate the internal control finding that we reported in the previous audit.

Diane Mumford, Clerk of the Circuit Court  
Ernest Palin, Chairman  
April 20, 2021  
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We acknowledge the cooperation extended to us by the Clerk and her staff during this engagement.

Staci Henshaw  
AUDITOR OF PUBLIC ACCOUNTS

SAH:rh

cc: The Honorable Sarah Deneke, Chief Judge  
Don Gill, County Administrator  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia  
Director, Admin and Public Records  
Department of Accounts