



## **INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES**

To the Honorable Chaz W. Haywood  
Clerk of Circuit Court  
80 Court Square  
Harrisonburg, Virginia 22802

We have performed the procedures enumerated below, which were agreed to by the Clerk of Circuit Court and the Commonwealth of Virginia Auditor of Public Accounts (APA), solely to assist you in evaluating the internal controls over certain records and transactions for the Clerk of Circuit Court for the year ended June 30, 2016. The Clerk of Circuit Court is responsible for the internal controls over his records and transactions. This agreed-upon procedures engagement of the Circuit Court was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The agreed-upon procedures performed during this engagement were in accordance with Chapter 6, *Audit of Circuit Court Clerks* of the *Specifications for Audits of Counties, Cities and Towns*, issued by the APA. Our findings from the agreed-upon procedures are as follows:

1. We identified 11 criminal cases in which the local share of the DNA sample fee was charged at the incorrect rate. Clerk staff subsequently corrected the rates charged.
2. We identified 36 deed room receipts which lacked sufficient documentation to allow for the tracing of individual deed room collections into the Financial Management System (FMS), which was a result of the Clerk's deed room system conversion that occurred in October 2016. Records from the previous deed room system were not accessible during fieldwork.
3. We identified one criminal case in which the Judgement Docket was filed under the incorrect case number.
4. We identified a lack of review over the main checking account bank reconciliation for all months under audit.
5. We identified an unreconciled difference at year-end in the main checking account in the amount of \$253.67. Clerk staff is continuing to work on identifying the reasons for the unreconciled difference.

We were not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion on the internal controls of the Clerk of Circuit Court. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Clerk of Circuit Court and the APA of the Commonwealth of Virginia and is not intended to be and should not be used by anyone other than these specified parties.

*PBMares, LLP*

Harrisonburg, Virginia  
March 13, 2017