Commonwealth of Virginia

Auditor of Public Accounts

Martha S. Mavredes, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

May 29, 2013

The Honorable Betsy B. Woolridge
Clerk of the Circuit Court
County of James City/City of Williamsburg

John J. McGlennon, Board Chairman
County of James City

Clyde Haulman, Mayor
City of Williamsburg

Audit Period: April 1, 2011 through December 31, 2012
Court System: County of James City/City of Williamsburg

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court for this locality. 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(s) that we reported in the previous audit.

We acknowledge the cooperation extended to us by the Court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM: ljh

cc: The Honorable R. Bruce Long, Chief Judge
        Robert C. Middaugh, County Administrator
        Jack Tuttle, City Manager
        Paul F. DeLosh, Director of Judicial Services
           Supreme Court of Virginia
        Director, Admin and Public Records
           Department of Accounts