Commonwealth of Virginia

*Auditor of Public Accounts*

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

March 26, 2021

The Honorable Staci N. Falls
Clerk of the Circuit Court
City of Staunton

Andrea Oakes, Mayor
City of Staunton

Audit Period: October 1, 2019 through December 31, 2020
Court System: City of Staunton

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.

We acknowledge the cooperation extended to us by the Clerk and their staff during this engagement.

Staci Henshaw
AUDITOR OF PUBLIC ACCOUNTS

SAH:rh

cc: The Honorable W. Chapman Goodwin, Chief Judge
Steve Rosenberg, City Manager
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia
Director, Admin and Public Records
Department of Accounts