



**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, 2015. 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 finding from the agreed-upon procedures is as follows:

1. We identified one criminal case in which court appointed attorney fees were charged incorrectly.

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
January 25, 2016



COMMONWEALTH OF VIRGINIA
Rockingham County
OFFICE OF THE CLERK OF CIRCUIT COURT
80 Court Square
Harrisonburg, Virginia 22802
540-564-3111



Jessica Preston
Chief Deputy

Chaz W. Haywood
Clerk

April Wolverton
Assistant Chief Deputy

January 29, 2016

Re: audit letter dated January 25, 2016

PBMares completed an audit of records of this office for a period of July 1, 2014 to June 30, 2015. The representatives of PBMares met with me and members of my staff multiple times during their review. I am very pleased with the improvements made to matters found in the previous audit.

PBMares reported:

- 1) We identified one criminal case in which court appointed attorney fees were charged incorrectly.

Clerk response:

- 1) The reported item above was corrected to the satisfaction of PBMares.

It was a real pleasure working with the professional auditors from PBMares as we consistently look for ways to improve and identify possible shortcomings.

All my best,

A handwritten signature in black ink, appearing to read "Chaz W. Haywood", is written over a large, loopy oval shape.

Chaz W. Haywood, CLERK

cc: Rockingham County BOS
Harrisonburg City Council
Judge Wilson
Judge Albertson
Judge Ritchie
APA