



Commonwealth of Virginia

Auditor of Public Accounts

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Auditor of Public Accounts

P.O. Box 1295
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April 3, 2013

The Honorable Cynthia L. McCoy
Clerk of the Court of Appeals of Virginia
Audit Period: July 1, 2011 through June 30, 2012

We have audited the cash receipts of the Clerk of the Court of Appeals of Virginia. Our primary objectives were to test the accuracy of cash receipts recorded on the Court's financial 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.

The Office of the Executive Secretary of the Supreme Court of Virginia provides administrative support to the Clerk of the Court of Appeals of Virginia in the areas of appropriations, budgeting, payroll, procurement and purchasing, and systems support. We audited internal controls over these processes and reported our results in a separate report titled, "Virginia's Judicial System" dated July 17, 2012; therefore, the scope of our audit of the Clerk of the Court of Appeals of Virginia was limited to court cash receipts.

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 Court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

cc: Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia
Director, Admin and Public Records
Department of Accounts