



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



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

In connection with our engagement to perform agreed-upon procedures as required in Chapter 6, *Audit of Circuit Court Clerks of the Specifications for Audits of Counties, Cities and Towns*, issued by the Auditor of Public Accounts (APA) for the year ended June 30, 2016, we have the following comment for your consideration.

Court Appointed Attorney Fees

During our procedures, we selected a sample of 40 court appointed attorney fees to test. We traced each set of fees from the list of allowances completed by the attorney into the Financial Management System (FMS) and ensured the allowances agreed to the fees entered into FMS.

Of the sample, one case was identified where the attorney fee was incorrectly coded in FMS as a DNA sample fee, rather than an attorney fee. The coding was immediately corrected by Circuit Court staff upon our identification. This mis-coding did not result in any lost revenue to the Circuit Court.

We recommend you or your designee closely monitor the posting of attorney fees to FMS to ensure fees are properly coded within FMS.

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If you have any questions concerning this item, or if we can be of further assistance, please contact us. We thank you for the opportunity to conduct your agreed-upon procedures engagement for the year ended June 30, 2016 and express our appreciation to everyone for their cooperation.

PBMares, LLP

Harrisonburg, Virginia
March 13, 2017