



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. Evans-Haywood
Clerk

April Wolverton
Assistant Chief Deputy

March 30, 2015

Re: audit letter dated March 13, 2015

PBMares completed an audit of records of this office for a period of July 1, 2013 to June 30, 2014. The representatives of PBMares met with me and members of my staff on numerous occasions over several weeks. I am very pleased with the improvements made to matters found in the previous audit.

PBMares reported:

- 1) We identified two criminal cases in which fees were assessed incorrectly.
- 2) We identified one criminal case where the associated judgment did not include appropriate fees.

Clerk response:

- 1) We will continue to evaluate irregularities in code sections entered and collected by staff.
- 2) We have a new process in monitoring judgments and will evaluate this over the coming year which I suspect will address the matter completely.

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,

Chaz W. Evans-Haywood, CLERK

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



**INDEPENDENT ACCOUNTANT'S REPORT ON
APPLYING AGREED-UPON PROCEDURES**

To the Honorable Chaz W. Evans-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, 2014. 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. Findings from the agreed-upon procedures are as follows:

1. We identified two criminal cases in which fees were assessed incorrectly.
2. We identified one criminal case where the associated judgment did not include appropriate fees.

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, 2015