The Honorable R. Steven Landes
Clerk of the Circuit Court
County of Augusta

Michael Shull, Board Chair
County of Augusta

Audit Period: January 01, 2022, through December 31, 2022
Court System: County of Augusta

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 lead to noncompliance with laws and regulations, the loss of assets or revenues, or otherwise compromise the Clerk’s 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 the Clerk’s staff during this engagement.

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LJH

cc: The Honorable Shannon T. Sherrill, Chief Judge
    Timothy Fitzgerald, County Administrator
    Paul F. DeLosh, Director of Judicial Services
    Supreme Court of Virginia