



Staci A. Henshaw, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

January 11, 2021

The Honorable Beverly S. Tiller  
Clerk of the Circuit Court  
County of Buchanan

Craig Stiltner, Board Chairman  
County of Buchanan

Audit Period: April 1, 2019 through September 30, 2020  
Court System: County of Buchanan

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 possibly lead to the loss of revenues or assets, or otherwise compromise fiscal accountability.

We noted no matters involving internal control and its operation necessary to bring to management's attention.

Beverly S Tiller, Clerk of the Circuit Court  
Craig Stiltner, Board Chairman  
January 11, 2021  
Page Two

We acknowledge the cooperation extended to us by the Clerk and her staff during this engagement.

Staci Henshaw  
AUDITOR OF PUBLIC ACCOUNTS

SAH:rh

cc: The Honorable Brian Patton, Chief Judge  
Robert Craig Horn, County Administrator  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia  
Director, Admin and Public Records  
Department of Accounts