



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

July 22, 2020

The Honorable Stacy L. Stafford  
Clerk of the Circuit Court  
City of Colonial Heights

Greg Kochuba, Mayor  
City of Colonial Heights

Audit Period: January 1, 2019 through June 30, 2020  
Court System: City of Colonial Heights

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.

The Clerk has taken corrective action to remediate the internal control finding that we reported in the previous audit.

Stacy L Stafford, Clerk of the Circuit Court  
Greg Kochuba, Mayor  
July 22, 2020  
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We acknowledge the cooperation extended to us by the Clerk and her staff during this engagement.

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MSM:rh

cc: The Honorable Edward A. Robbins, Jr., Chief Judge  
Doug Smith, City Manager  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia  
Director, Admin and Public Records  
Department of Accounts