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Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

March 2, 2018

The Honorable Machel J. Eppes  
Clerk of the Circuit Court  
County of Prince Edward

Pattie Cooper-Jones, Board Chairman  
County of Prince Edward

Audit Period: January 1, 2017 through December 31, 2017  
Court System: County of Prince Edward

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.

The Honorable Machel J. Eppes, Clerk of the Circuit Court  
March 2, 2018  
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We acknowledge the cooperation extended to us by the Clerk and her staff during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM:anu

cc: The Honorable Leslie M. Osborn, Chief Judge  
Wade Bartlett, County Administrator  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia  
Director, Admin and Public Records  
Department of Accounts