December 10, 2014

The Honorable Rene Lamey  
Clerk of the Circuit Court  
County of Lee  

Charles Slemp, Jr., Board Chairman  
County of Lee  

Audit Period: January 1, 2013 through September 30, 2014  
Court System: County of Lee  

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court for this locality. 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.
We acknowledge the cooperation extended to us by the Court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM: ljh

cc: The Honorable Chadwick Dotson, Chief Judge
    Dane Poe, County Administrator
    Paul F. DeLosh, Director of Judicial Services
        Supreme Court of Virginia
    Director, Admin and Public Records
        Department of Accounts