

TERESA H. DOBBINS
CLERK OF THE CIRCUIT COURT

FOR THE

COUNTY OF POWHATAN
REPORT ON AUDIT

FOR THE EIGHTEEN MONTHS ENDED JUNE 30, 2017

ROBINSON, FARMER, COX ASSOCIATES

A PROFESSIONAL LIMITED LIABILITY COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

Comments to Management

We noted the following matters involving internal control and its operations that has led or could lead to the loss of revenues, assets, or otherwise compromise the Clerk's fiscal accountability.

Reconciliation of Bank Accounts

The Clerk did not reconcile the court's bank accounts during the audit period. Timely and complete reconciliations are an essential internal control. Allowing reconciling items to go unresolved can lead to errors and irregularities going undetected and can increase the risk of loss of funds. The Clerk should perform monthly bank reconciliations upon receiving the bank statements as required by the Financial Management System User's Guide.

ROBINSON, FARMER, COX ASSOCIATES

A PROFESSIONAL LIMITED LIABILITY COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

Report on Audit of the Clerk of the Circuit Court

Auditor of Public Accounts
P.O. Box 1295
Richmond, VA 23218

We have audited the financial records and operations of the Clerk of the Circuit Court for the County of Powhatan, Virginia for the eighteen months ended June 30, 2017. 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

We noted matters involving internal control and its operation necessary to bring to management's attention. These matters are discussed in the section titled Comments to Management.

The Clerk has taken adequate corrective action with respect to the internal control findings reported in the prior year that are not repeated in this letter.

We are sending this letter in accordance with the Auditor of Public Accounts' *Specifications for Audits of Counties, Cities and Towns*, Section 6-15, *Reporting*.

Robinson, Farmer, Cox Associates

Richmond, Virginia
September 13, 2017

cc: Clerk of the Circuit Court, Teresa H. Dobbins
Honorable Members of the Board of Supervisors, County of Powhatan, Virginia

Circuit Court of Powhatan County

CLERK'S OFFICE
3880 Old Buckingham Road, Suite C
Powhatan, VA 23139
(804) 598-5660

TERESA HASH DOBBINS
CLERK

ELEVENTH JUDICIAL CIRCUIT
PAUL W. CELLA
JOSEPH M. TEEFEY, JR.
DENNIS M. MARTIN, SR.
JUDGES

October 12, 2017

Robinson, Farmer, Cox Associates
401 Southlake Boulevard, Suite C-1
North Chesterfield, Virginia 23236

RE: Audit of Clerk's Office 1/1/2016 to 6/30/2017

Dear Mr. Hawkins,

Attached is the letter of representation for the above referenced audit as well as the Report on Audit. We are in agreement with the findings and thought it important to note that this office has reached out to the Department of Judicial Services for assistance in reconciling these statements.

The DJS has been sent the information requested and needed to find the error to resolve this matter. As we discussed with your audit team there was obviously an error in the electronic financial system that created the issue that neither I, my staff nor the audit team was capable of locating.

We are hopeful that our next audit will continue to improve and there will be no management points to discuss. We had been successful in remedying the former management points from the previous audit with the exception of the reconciliations. We are certain that this final point will be successfully resolved this month.

Thank you to you and your team for a thorough, professional and prompt audit. We look forward to having your team return in August 2018 to complete our next audit.

Regards,



Teresa Hash Dobbins, Clerk

/thd
Enclosures