

# ROBINSON, FARMER, COX ASSOCIATES

A PROFESSIONAL LIMITED LIABILITY COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

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 Nottoway, Virginia for the eighteen months ended June 30, 2013. 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 tests its compliance with significant state laws, regulations, and policies.

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

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*.



Richmond, Virginia  
April 28, 2014

cc: Clerk of the Circuit Court, Jane L. Brown  
Ronald E. Roark, County Administrator