

**CliftonLarsonAllen**CliftonLarsonAllen LLP
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**Independent Auditor's Report to Communicate Results
Clerk of the Circuit Court**

Auditor of Public Accounts
P.O. Box 1295
Richmond, Virginia

We have audited the financial records and operations of the Clerk of the Circuit Court for Arlington County, Virginia, for the year 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 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 are sending this letter in accordance with the Auditor of Public Accounts' Specifications for Audits of Counties, Cities, and Towns, Section 6-15, *Reporting*.

CliftonLarsonAllen LLP

Arlington, Virginia
December 20, 2013