

ASHBY R. PRITCHETT
CLERK OF THE CIRCUIT COURT

FOR THE

CITY OF MARTINSVILLE
REPORT ON AUDIT

FOR THE PERIOD
JULY 1, 2017 THROUGH JUNE 30, 2018

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 City of Martinsville, Virginia, for the year ended June 30, 2018. 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.

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
May 22, 2019

cc: Clerk
Local Governing Body