

**PATTY C. MADISON  
CLERK OF THE CIRCUIT COURT**

**FOR THE**

**COUNTY OF LOUISA  
REPORT ON AUDIT**

**FOR THE YEAR ENDED JUNE 30, 2023**

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ROBINSON, FARMER, COX ASSOCIATES, PLLC

*Certified Public Accountants*

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**Independent Accountants' Report On Applying Agreed-Upon Procedures**

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**To the Honorable Patty C. Madison, Clerk of the Circuit Court  
The County of Louisa, Virginia**

**The Virginia Auditor of Public Accounts**

We have performed the procedures enumerated below on the accounting records of the Clerk of the Circuit Court of the County of Louisa, Virginia for the year ended June 30, 2023. The Clerk of the Circuit Court of the County of Louisa, Virginia is responsible for the accounting records and internal controls over the records and transactions.

The Clerk of Circuit Court of the County of Louisa, Virginia has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of complying with the *Specifications for Audits of Counties, Cities, and Towns*, issued by the Auditor of Public Accounts of the Commonwealth of Virginia (APA). Additionally, the APA has agreed to and acknowledged that the procedures performed are appropriate to meet their purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures were performed in accordance with Chapter 6, Audit of Circuit Court Clerks of the *Specifications for Audits of Counties, Cities, and Towns*, issued by the APA. The associated findings from the agreed-upon procedures are as follows:

**Promptly Record Interest on Trust Fund Accounts**

The Clerk did not promptly record interest earned on trust fund accounts. All of the accounts tested had unrecorded interest. The total of unrecorded interest was \$1,194.64. The clerk should post interest earned to all trust fund accounts upon receipt of the applicable bank statements, or by verifying the amounts quarterly by use of the Virginia Treasury Board's website.

**Bank Reconciliations**

The primary checking account is not being reconciled timely. The June 2023 bank reconciliation was not performed until August 23, 2023. The clerk should reconcile the bank account within one month of receipt of the account statement.

**Properly Bill and Collect Court Fines and Costs**

The Clerk did not properly bill and collect court fines and costs. Of the twenty cases tested, we noted the following errors:

- In five cases, defendants were undercharged costs totaling \$1,325

We were engaged by the Clerk of the Circuit Court of the County of Louisa, Virginia to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA. We were not engaged to, and did not, conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the accuracy of the recorded transactions on the Court's financial accounting system, the internal controls and compliance with significant state laws, regulations, and policies of the Clerk of Circuit Court of the County of Louisa, Virginia. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Clerk of the Circuit Court of the County of Louisa, Virginia and to meet our other ethical responsibilities in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the Clerk of the Circuit Court of the County of Louisa, Virginia and the APA and is not intended to be and should not be used by anyone other than these specified parties.

*Robinson, Farnum, Cox Associates*  
Richmond, Virginia  
March 20, 2024