



PATTY C. MADISON
CLERK OF THE CIRCUIT COURT
COUNTY OF LOUISA

FOR THE PERIOD
APRIL 1, 2018 THROUGH MARCH 31, 2019

Auditor of Public Accounts
Martha S. Mavredes, CPA
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COMMENTS TO MANAGEMENT

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

Monitor and Distribute Liabilities

Repeat: No

The Clerk does not properly monitor and disburse liabilities, specifically those related to expungements. For eight accounts, the Clerk did not follow the court order to either refund the monies to the plaintiff or remit the monies to the state treasury. The Clerk should monitor these accounts on an ongoing basis and follow the court order when the case is finalized.

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Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

August 6, 2019

The Honorable Patty C. Madison
Clerk of the Circuit Court
County of Louisa

Tony Williams, Chairman of the Board of Supervisors
County of Louisa

Audit Period: April 1, 2018 through March 31, 2019
Court System: County of Louisa

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court of this locality for the period noted above. 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 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." Any response and written corrective action plan to remediate these matters provided by the Clerk are included as an enclosure to this report.

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 discussed these comments with the Clerk and we acknowledge the cooperation extended to us by the Clerk and her staff during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM:vks

cc: The Honorable Timothy K. Sanner, Chief Judge
Christian Goodwin, County Administrator
Robyn M. de Socio, Executive Secretary
Compensation Board
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia



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August 26, 2019

Auditor of Public Accounts
Martha S. Mavredes, Auditor
P. O. Box 1295
Richmond, Virginia 23218

Audit Period: April 1, 2018 through March 31, 2019

Dear Ms. Mavredes,

This letter is in response to the Audit Report covering the Audit period of April 1, 2018 through March 31, 2019

First, I sincerely apologize for any errors found during our audit. I have taken the following action concerning the refund of filing fees on Expungement cases. Refund checks have been issued on these cases and new cases will be closely watched to be sure filing fees will be handled appropriately when cases are ended. Also, interest has been updated on Trust Funds held by the Court and I will be training an employee as a backup person to post interest to ensure things are done in a timely manner. This will be done using quarterly statements received for funds held at Virginia Community Bank and using Essex Bank on line service for accounts there.

Please accept my apology and I look forward to working with you again in the future.

Very truly yours,


Patty C. Madison, Clerk