

**ASHBY R. PRITCHETT
CLERK OF THE CIRCUIT COURT**

FOR THE

**CITY OF MARTINSVILLE
REPORT ON AUDIT**

**FOR THE PERIOD
JULY 1, 2013 THROUGH JUNE 30, 2014**

ROBINSON, FARMER, COX ASSOCIATES

A PROFESSIONAL LIMITED LIABILITY COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

The Honorable Ashby R. Pritchett
Clerk of the Circuit Court
City of Martinsville

Kim Adkins, Mayor
City of Martinsville

Audit Period: July 1, 2013 through June 30, 2014
Court System: City of Martinsville

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court for this Court System and 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 tests 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*.

Robinson, Farmer, Cox Associates

Charlottesville, Virginia
February 26, 2015

cc: The Honorable David V. Williams, Chief Judge
Leon Towarnicki, City Manager
Robyn M. de Socio, Executive Secretary
Compensation Board
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia
Director, Admin and Public Records
Department of Accounts