



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

October 29, 2020

Aaron Hawkins
Robinson, Farmer, Cox Associates
530 Westfield Rd
Charlottesville, VA 22901

We have reviewed the working papers for the audits of the Clerk of the Circuit Court for the City of Martinsville for the year ended June 30, 2019, and the Clerk of the Circuit Court for the City of Fredericksburg for the 18-month period ended December 31, 2019. The purpose of our review was to determine whether the audit complies with Chapter 6 – Audit of Circuit Court Clerks of the Specifications for Audits of Counties, Cities, and Towns, issued by the Auditor of Public Accounts.

We conducted our review in accordance with the 2019 Quality Control Review Program for Audits of Local Governments, developed by the Auditor of Public Accounts. This review was limited to the audits of the Clerk of the Circuit Court for the City of Martinsville and the Clerk of the Circuit Court for the City of Fredericksburg, and did not extend to any other engagements performed by your firm.

We found that for the audits of the Clerk of the Circuit Court for the City of Martinsville for the year ended June 30, 2019, and the Clerk of the Circuit Court for the City of Fredericksburg for the 18-month period ended December 31, 2019, the working papers appropriately supported the requirements of Chapter 6 – Audit of Circuit Court Clerks of the Specifications for Audits of Counties, Cities, and Towns, issued by the Auditor of Public Accounts. Firms can receive a rating of pass, pass with deficiencies, or fail. Robinson, Farmer, Cox Associates has received a review rating of pass.

This report is intended for the information and use of management. However, it is a public record and its distribution is not limited.

Sincerely,

Martha S. Mavredes
Auditor of Public Accounts

cc: Circuit Court Clerk, City of Fredericksburg
Circuit Court Clerk, City of Martinsville
Virginia Board of Accountancy
Virginia Society of Certified Public Accountants