

PATTY C. MADISON
CLERK OF THE CIRCUIT COURT

FOR THE

COUNTY OF LOUISA
REPORT ON AUDIT

FOR THE FIFTEEN MONTHS ENDED JUNE 30, 2020



ROBINSON, FARMER, COX ASSOCIATES, PLLC
Certified Public Accountants

Report on Audit of the Clerk of the Circuit Court

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 County of Louisa, Virginia for the fifteen months ended June 30, 2020. 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.

We noted the following matters involving internal control and its operation necessary to bring to management's attention.

Outstanding Checks

The Clerk has outstanding checks of \$14,396.51 that are over one year old. The amounts should be submitted to the state as unclaimed property.

Promptly Record Interest on Trust Fund Accounts

The Clerk does not promptly record interest earned on trust fund accounts. Of three accounts tested, we noted two accounts with interest that was not posted timely. The clerk should post interest earned to all trust fund accounts upon receipt of the applicable bank statements.

We are sending this letter in accordance with the Auditor of Public Accounts' Specifications for Audits of Counties, Cities and Towns, Section 6-18, *Reporting Requirement*.

Robinson, Farmer, Cox Associates

Richmond, Virginia
October 30, 2020

cc: Clerk of the Circuit Court, Patty C. Madison
Honorable Members of the Board of Supervisors, County of Louisa, Virginia



CIRCUIT COURT

MRS. PATTY C. MADISON, CLERK
MRS. DANA J. LILLIE, CHIEF DEPUTY CLERK
P.O. BOX 37
LOUISA, VIRGINIA 23093
PHONE (540) 967-5312
FAX (540) 967-2705

MS. KIM E. BUTLER, DEPUTY CLERK
MRS. ELLEN L. KNIGHTON, DEPUTY CLERK
MS. BETH MEGAN RICHARDSON, DEPUTY CLERK
MS. TAYLOR N. COMER, DEPUTY CLERK
MRS. STEPHANIE L. RICCHIUTO, DEPUTY CLERK

November 4, 2020

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

Audit Period: April 1, 2019 through June 30, 2020

Dear Ms. Mavredes,

This letter is in response to the Audit Report covering the Audit period of April 1, 2019 through June 30, 2020.

I apologize for the errors found during our audit. I have escheated the outstanding checks mentioned in the audit so those have been taken care of. Also, interest has been updated on Trust Funds held by the Court. There has been employee turnover in the past year so 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 Blue Ridge 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

The Honorable Timothy K. Sanner
Chief Judge of the Circuit Court

P.O. Box 799
Louisa, VA 23093

Christian Goodwin
County Administrator
County of Louisa
P. O. box 160
Louisa, VA 23093

Robyn M. de Socio, Executive Secretary
Compensation Board
202 North Ninth Street
Richmond, VA 23219

Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia
pdelosh@courts.state.va.us