



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

FOR THE PERIOD
JULY 1, 2015 THROUGH DECEMBER 30, 2016

Auditor of Public Accounts
Martha S. Mavredes, CPA
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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

January 5, 2017

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

Troy Wade, Chairman of the Board of Supervisors
County of Louisa

We have performed procedures on the accompanying Statement of Assets and Liabilities of Susan R. Hopkins, former Clerk of the Circuit Court of the County of Louisa at July 1, 2015 through December 30, 2016. The Clerk of the Circuit Court is an elected constitutional officer who administers the County of Louisa's court of record. All records supporting the amounts presented in this financial statement are the responsibility of the outgoing Clerk.

The purpose of the limited procedures we performed was to determine the accountability of the former Clerk at December 30, 2016, and to turn over the assets, accounts, and records of the office to Patty C. Madison, the newly appointed Clerk of the Circuit Court. Our procedures included agreeing the amounts presented in the accompanying statement to supporting documentation, such as bank statements and financial reports. We also verified the termination of the former Clerk's access to financial and other systems and the Court's bank account. A more comprehensive audit of the former Clerk was performed for the period of October 2013 through June 2015, the results of which are included in our report dated September 15, 2015.

This financial statement has been prepared on the cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles. This basis of accounting is prescribed by the State Comptroller and approved by the Auditor of Public Accounts as it is deemed the appropriate method of reporting by Clerks of the Circuit Court.

Based on the procedures we performed, we found the financial statement referred to above was properly supported and presents fairly, in all material respects, the assets and liabilities of the Clerk of the Circuit Court of the County of Louisa as of December 30, 2016, on the cash basis of accounting described above.

Patty C. Madison, Clerk of the Circuit Court
Troy Wade, Chairman of the Board of Supervisors
January 5, 2017
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We acknowledge the cooperation extended to us during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

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

**COUNTY OF LOUISA
CLERK OF THE CIRCUIT COURT
STATEMENT OF ASSETS AND LIABILITIES
AS OF DECEMBER 30, 2016**

ASSETS	
Cash and Cash Equivalents	\$1,050,180
Unreimbursed Clerk's Expenses	-
Total	1,050,180
LIABILITIES	
Due to the Commonwealth of Virginia	14,859
Due to the County of Louisa	73,996
Collections for others	327,574
Depository bonds	34,377
Moneys under control of the court	593,239
Condemnation Funds	6,135
Unspecified receipts	-
Total	\$1,050,180

This Statement was prepared using the cash basis of accounting, which records cash receipts when received and disbursements when made.