

**GORDON F. ERBY
CLERK OF THE CIRCUIT COURT**

FOR THE

**COUNTY OF LUNENBURG
REPORT ON AUDIT**

FOR THE YEAR ENDED JUNE 30, 2014

ROBINSON, FARMER, COX ASSOCIATES

A PROFESSIONAL LIMITED LIABILITY COMPANY

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 Lunenburg, Virginia for the year ended June 30, 2014. 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.

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*.

Richmond, Virginia
March 30, 2015

cc: Clerk of the Circuit Court, Gordon F. Erby
Honorable Members of the Board of Supervisors, County of Lunenburg, Virginia