

**PATTY C. MADISON
CLERK OF THE CIRCUIT COURT**

FOR THE

**COUNTY OF LOUISA
REPORT ON AUDIT**

FOR THE YEAR ENDED JUNE 30, 2022



ROBINSON, FARMER, COX ASSOCIATES, PLLC

Certified Public Accountants

Independent Accountants' Report On Applying Agreed-Upon Procedures

**To the Honorable Patty C. Madison, Clerk of the Circuit Court
The County of Louisa, Virginia**

The Virginia Auditor of Public Accounts

We have performed the procedures enumerated below on the accounting records of the Clerk of the Circuit Court of the County of Louisa, Virginia for the year ended June 30, 2022. The Clerk of the Circuit Court of the County of Louisa, Virginia is responsible for the accounting records and internal controls over the records and transactions.

The Clerk of Circuit Court of the County of Louisa, Virginia has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of complying with the *Specifications for Audits of Counties, Cities, and Towns*, issued by the Auditor of Public Accounts of the Commonwealth of Virginia (APA). Additionally, the APA has agreed to and acknowledged that the procedures performed are appropriate to meet their purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures were performed in accordance with Chapter 6, Audit of Circuit Court Clerks of the *Specifications for Audits of Counties, Cities, and Towns*, issued by the APA. The associated findings from the agreed-upon procedures are as follows:

Promptly Record Interest on Trust Fund Accounts

The Clerk did not promptly record interest earned on trust fund accounts. All of the accounts tested had unrecorded interest. The total of unrecorded interest was \$6,640.08. The clerk should post interest earned to all trust fund accounts upon receipt of the applicable bank statements, or by verifying the amounts quarterly by use of the Virginia Treasury Board's website.

Bank Reconciliations

The primary checking account is not being reconciled timely. The July 2021 bank reconciliation was not performed until September 22, 2021. The June 2022 bank reconciliation was not performed until September 26, 2022. The clerk should reconcile the bank account prior to the conclusion of the subsequent month.

We were engaged by the Clerk of the Circuit Court of the County of Louisa, Virginia to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA. We were not engaged to, and did not, conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the accuracy of the recorded transactions on the Court's financial accounting system, the internal controls and compliance with significant state laws, regulations, and policies of the Clerk of Circuit Court of the County of Louisa, Virginia. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Clerk of the Circuit Court of the County of Louisa, Virginia and to meet our other ethical responsibilities in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the Clerk of the Circuit Court of the County of Louisa, Virginia and the APA and is not intended to be and should not be used by anyone other than these specified parties.

Robinson, Farnum, Cox Associates
Richmond, Virginia
March 23, 2023



CIRCUIT COURT

MRS. PATTY C. MADISON, CLERK
MRS. DANA J. LILLIE, CHIEF DEPUTY CLERK
P.O. BOX 37
LOUISA, VIRGINIA 23093
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MRS. ELLEN L. KNIGHTON, DEPUTY CLERK
MS. CARMEN E. DiMARTINO, DEPUTY CLERK
MS. ALAYNA WHITLOCK, DEPUTY CLERK
MS. KESSLY COUCH, DEPUTY CLERK
MS. CONNIE KOEPEL, DEPUTY CLERK

March 30, 2023

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

Audit Period: July 1, 2021 to June 30, 2022

Dear Ms. Mavredes,

This letter is in response to the Audit Report for the year ended June 30, 2022.

I apologize for the errors found during our audit. We had several employees leave last year and our new employees are being trained. One of these employees has recently completed the bank reconciliation training as well as the bookkeeping class. With this training she will be assisting with bank statements and posting interest to trust funds.

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 Claude Worrell
Chief Judge of the Circuit Court
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Charlottesville, VA 22902

Christian Goodwin
County Administrator
County of Louisa
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