



CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF LOUISA

FOR THE PERIOD
JANUARY 1, 2017 THROUGH MARCH 31, 2018

Auditor of Public Accounts
Martha S. Mavredes, CPA
www.apa.virginia.gov
(804) 225-3350



COMMENTS TO MANAGEMENT

We noted the following matters involving internal control and its operation that has led or could lead to the loss of revenues, assets, or otherwise compromise the Clerk's fiscal accountability.

Promptly Record Interest on Trust Fund Accounts

Repeat: No

The Clerk does not promptly record interest earned on trust fund accounts. Of five accounts tested, we noted three accounts with no interest posted for the entire audit period. The Clerk should post interest earned to all trust fund accounts upon receipt of the applicable bank statements.

-TABLE OF CONTENTS-

Pages

COMMENTS TO MANAGEMENT

AUDIT LETTER

1-2

CLERK'S RESPONSE AND CORRECTIVE ACTION PLAN

3



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

July 9, 2018

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

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

Audit Period: January 1, 2017 through March 31, 2018
Court System: County of Louisa

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court of this locality for the period noted above. 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.

Management's Responsibility

Court management has responsibility for establishing and maintaining internal controls and complying with applicable laws and regulations. Internal control is a process designed to provide reasonable, but not absolute, assurance regarding the reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations. Deficiencies in internal controls could possibly lead to the loss of revenues or assets, or otherwise compromise fiscal accountability.

We noted matters involving internal control and its operation necessary to bring to management's attention. These matters are discussed in the section titled Comments to Management. Any response and written corrective action plan to remediate these matters provided by the Clerk are included as an enclosure to this report.

The Clerk has taken adequate corrective action with respect to the internal control finding reported in the prior year that is not repeated in this letter.

We discussed these comments with the Clerk and we acknowledge the cooperation extended to us by the Clerk and her staff 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 F. DeLosh, Director of Judicial Services
Supreme Court of Virginia
Director, Admin and Public Records
Department of Accounts



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. MARY L. KOBER, DEPUTY CLERK
MRS. ELLEN L. KNIGHTON, DEPUTY CLERK
MRS. JANET D. BARLOW, DEPUTY CLERK
MS. BETH M. RICHARDSON, DEPUTY CLERK
MS. STEPHANIE R. BJELLAND, DEPUTY CLERK

July 26, 2018

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

Board of Supervisors
County of Louisa

Audit Period: January 1, 2017 through March 31, 2018

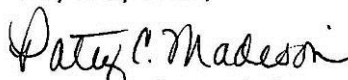
Dear Ms. Mavredes,

This letter is in response to the Audit Report dated July 9, 2018 covering the Audit period of January 1, 2017 through March 31, 2018.

First I sincerely apologize for any errors that have been made by my staff or me. I have taken the following action to correct this error of posting interest to Trust Funds held by the court. Since the audit, all interest has been posted to the Trust Funds and we will continue that practice in a timely manner. Quarterly statements are received on funds held with one of our banks and online banking is used with other accounts held at another bank. When statements are received, interest will be posted promptly as well as using the online system on a regular basis to update those accounts.

Please accept my apology and I look forward to working with you in the future.

Very Truly Yours,


Patty C. Madison, Clerk