

JANE L. BROWN  
CLERK OF THE CIRCUIT COURT

FOR THE

COUNTY OF NOTTOWAY  
REPORT ON AUDIT

FOR THE YEAR ENDED JUNE 30, 2017

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# ROBINSON, FARMER, COX ASSOCIATES

A PROFESSIONAL LIMITED LIABILITY COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

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## Comments to Management

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

### Coding of Civil Cases

For two of the civil cases tested, the Clerk utilized the DECL code (Declaratory Judgement) and the COM code (Complaint) for cases related to declaring a building unsafe and in need of demolition. However, the correct code to be used in these two instances is the CDL code (Condemnation - Locality).

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## Report on Audit of the Clerk of the Circuit Court

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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 Nottoway, Virginia for the year ended June 30, 2017. 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

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.

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

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*.

*Robinson, Farmer, Cox Associates*

Richmond, Virginia  
January 19, 2018

cc: Clerk of the Circuit Court, Jane L. Brown  
Honorable Members of the Board of Supervisors, County of Nottoway, Virginia

HON. PAUL W. CELLA  
CHIEF CIRCUIT JUDGE  
3880-C Old Buckingham Road  
Powhatan, VA 23139

# Circuit Court Clerk's Office

JANE L. BROWN, CLERK  
Lisa E. Lewis, Deputy Clerk  
Kanitra J. Hartwill, Deputy Clerk

Terms of Court:

First Tuesday in January, March

May, July, September, and

November

Nottoway County  
328 W. Courthouse Road  
P.O. Box 25  
Nottoway, VA 23955

January 29, 2018

Aaron B. Hawkins, CPA, CFE  
Robinson, Farmer, Cox Associates  
401 Southlake Boulevard, Suite C-1  
North Chesterfield, VA 23236

In Re: Audit Period of July 1, 2016, through June 30, 2017

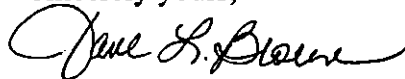
Dear Mr. Hawkins:

As a result of the recent audit conducted in this office, please be advised that corrective actions have been taken in order to comply with the laws, regulations and policies.

My staff and I have thoroughly discussed the matter of utilizing proper codes when initiating civil cases. This will ensure that the correct filing fees, if any, are properly assessed. I am confident that this matter is now resolved and will not be an issue for any future audits.

Again, I thank you for the courtesy extended to this office during the audit process. Please contact me if there are any further concerns. I am,

Sincerely yours,



Jane L. Brown, Clerk

/JLB

Phone: 434-645-9043 \* Fax: 434-645-2201

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