



Commonwealth of Virginia

Walter J. Kucharski, Auditor

**Auditor of Public Accounts
P.O. Box 1295
Richmond, Virginia 23218**

January 31, 2001

Susan R. Hopkins
Clerk of the Circuit Court
County of Louisa

Board of Supervisors
County of Louisa

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court of the County of Louisa for the period of October 1, 1998 through December 31, 2000.

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. However, our audit was more limited than would be necessary to provide assurance on the internal controls or on overall compliance with applicable laws, regulations, and policies.

The results of our tests found the Court properly stated, in all material respects, the amounts recorded and reported in the financial management system; no material weaknesses in the internal controls; and no instances of noncompliance with applicable laws, regulations, and policies.

We acknowledge the cooperation extended to us during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:whb

cc: The Honorable Edward L. Hogshire, Chief Judge
C. Lee Lintecum, County Administrator
Don Lucido, Director of Technical Assistance
Supreme Court of Virginia
Martin Watts, Court Analyst
Supreme Court of Virginia

Susan R. Hopkins
Clerk of the Circuit Court
County of Louisa
P. O. Box 37
Louisa, VA 23093

The Honorable Edward L. Hogshire
Chief Judge of the Circuit Court
County of Louisa
315 East High Street
Charlottesville, VA 22902

Board of Supervisors
County of Louisa
P. O. Box 160
Louisa, VA 23093

C. Lee Lintecum
County Administrator
County of Louisa
P. O. Box 160
Louisa, VA 23093

Don Lucido, Director of Technical Assistance
Supreme Court of Virginia
North Ninth Street
Richmond, VA 23219

Martin Watts, Court Analyst
Supreme Court of Virginia
North Ninth Street
Richmond, VA 23219

Director, Admin and Public Records
Department of Accounts
James Monroe Building
2nd Floor

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