Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

January 25, 2001

Gail H. Barb
Clerk of the Circuit Court
County of Fauquier

Board of Supervisors
County of Fauquier

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court of the County of Fauquier for the period January 1, 2000 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 William S. Robertson, Chief Judge
        Don Lucido, Director of Technical Assistance
          Supreme Court of Virginia
        Martin Watts, Court Analyst
          Supreme Court of Virginia

Gail H. Barb
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The Honorable William S. Robertson
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County of Fauquier
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