



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

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

April 28, 2008

The Honorable J. Gregory Mooney  
Chief Judge  
County of Bath  
General District Court  
P.O. Box 139  
Covington, VA 24426

The Honorable Paul A. Tucker  
Chief Judge  
County of Bath Juvenile and  
Domestic Relations District Court  
P.O. Box 858  
Fincastle, VA 24090-0858

The Honorable Humes J. Franklin, Jr.  
Magistrate Supervising Authority  
Twenty-fifth Judicial District  
113 East Beverley Street  
Staunton, VA 24401

Audit Period: April 1, 2006 through December 31, 2007  
Court System: County of Bath  
Judicial District: Twenty-fifth

We have audited the cash receipts and disbursements of the Clerk of the Combined General District Court and the associated magistrates for this locality. Our primary objectives for both the Court and the Magistrates were to test the accuracy of financial transactions recorded on the applicable financial management system; evaluate 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.

## Financial Matters

We noted no instances of improper recording and reporting of financial transactions in the Court's financial management system.

### Internal Controls

We noted no matters involving internal control and its operation necessary to bring to management's attention.

### Compliance

The results of our tests of compliance with applicable laws and regulations disclosed no instances of noncompliance that are required to be reported.

We acknowledge the cooperation extended to us by the Court and the Magistrates during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:kmk

cc: Sara Belle Byrd Worsham, Clerk  
Ray B. Fitzgerald, Chief Magistrate  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia

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Sara Belle Byrd Worsham  
Clerk of the Combined District Court  
County of Bath  
P.O. Box 96  
Warm Springs, VA 24484

Ray B. Fitzgerald, Chief Magistrate  
Twenty-fifth Judicial District  
6 East Johnson Street  
Staunton, VA 24401-8807

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1 Report File  
1 Working Papers