



Independent Accountants' Report On Applying Agreed-Upon Procedures

**To the Honorable Annette T. Loan, Clerk of the Circuit Court
The County of Bath, Virginia**

The Virginia Auditor of Public Accounts

We have performed the procedures enumerated below on the accounting records of the Clerk of the Circuit Court of the County of Bath, Virginia for the year ended December 31, 2025. The Clerk of the Circuit Court of the County of Bath, Virginia is responsible for the accounting records and internal controls over the records and transactions.

The Clerk of Circuit Court of the County of Bath, Virginia has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of complying with the *Specifications for Audits of Counties, Cities, and Towns*, issued by the Auditor of Public Accounts of the Commonwealth of Virginia (APA). Additionally, the APA has agreed to and acknowledged that the procedures performed are appropriate to meet their purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures were performed in accordance with Chapter 6, Audit of Circuit Court Clerks of the *Specifications for Audits of Counties, Cities, and Towns*, issued by the APA. No exceptions were found as a result of the applying the procedures.

We were engaged by the Clerk of the Circuit Court of the County of Bath, Virginia to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA. We were not engaged to, and did not, conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the accuracy of the recorded transactions on the Court's financial accounting system, the internal controls and compliance with significant state laws, regulations, and policies of the Clerk of Circuit Court of the County of Bath, Virginia. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Clerk of the Circuit Court of the County of Bath, Virginia and to meet our other ethical responsibilities in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the Clerk of the Circuit Court of the County of Bath, Virginia and the APA and is not intended to be and should not be used by anyone other than these specified parties.

Robinson, Farmer, Cox Assoc.

Staunton, Virginia
February 25, 2026

cc: Clerk of the Circuit Court, Annette T. Loan
Honorable Members of the Board of Supervisors, County of Bath, Virginia