

**ANNETTE T. LOAN
CLERK OF THE CIRCUIT COURT**

**FOR THE
COUNTY OF BATH**

REPORT ON AUDIT

**FOR THE PERIOD
JANUARY 1, 2021 THROUGH DECEMBER 31, 2021**



ROBINSON, FARMER, COX ASSOCIATES, PLLC
Certified Public Accountants

Report on Audit of the Clerk of the Circuit Court

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 Bath, Virginia for the year ended December 31, 2021. 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.

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

We are sending this letter in accordance with the Auditor of Public Accounts' Specifications for Audits of Counties, Cities and Towns, Section 6-18, *Reporting Requirements*.

Robinson, Farmer, Cox Associates

Staunton, Virginia
January 7, 2022

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

**BATH COUNTY CIRCUIT COURT
ANNETTE T. LOAN, CLERK
P.O. BOX 180
WARM SPRINGS, VA 24484
540-839-7226 (Phone)
540-839-7248 (Fax)**

January 7, 2022

Robinson, Farmer, Cox Associates
10 Hedgerow Drive
Staunton, Virginia 24401

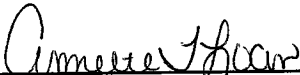
This representation letter is provided in connection with your audit of the cash receipts and disbursements of the Clerk of the Circuit Court for the County of Bath, Virginia for the period January 1, 2021 through December 31, 2021. Our primary objectives of the audit were to test the accuracy of financial transactions recorded on the Court's financial management system; evaluate the Court's internal controls; and tests its compliance with significant state laws, regulations, and policies.

We confirm, to the best of our knowledge and belief, as of January 7, 2022 the following representations made to you during your audit.

- 1) We acknowledge our responsibility for the design, implementation, and maintenance of an internal control system in accordance with the Specifications of the Auditor of Public Accounts.
- 2) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.

Information Provided

- 3) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to your audit.
 - b) Any additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the Clerk's office from whom you determined it necessary to obtain audit evidence.
- 4) All transactions have been recorded in the accounting records.
- 5) We have disclosed to you the results of our assessment of the risk that the financial transactions may be misstated as a result of fraud.
- 6) We have no knowledge of any fraud or suspected fraud that affects the operations of the Clerk of the Circuit Court and involves:
 - a) Management,
 - b) Employees who have significant roles in internal control.
- 7) We have no knowledge of any allegations of fraud or suspected fraud affecting the operations of the Clerk of the Circuit Court communicated by employees, former employees, or others.
- 8) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or abuse, whose effects should be considered.



Clerk of the Circuit Court