



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

May 5, 2001

The Honorable Gwynne J. Chatham
Clerk of the Circuit Court
County of Westmoreland

Board of Supervisors
County of Westmoreland

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court of the County of Westmoreland for the period October 1, 1999 through September 30, 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:kva

cc: The Honorable Horace Revercomb, III, Chief Judge
Norm Risavi, County Administrator
Don Lucido, Director of Technical Assistance
Supreme Court of Virginia
Martin Watts, Court Analyst
Supreme Court of Virginia

The Honorable Gwynne J. Chatham
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The Honorable Horace Revercomb, III
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