



VICKI S. REECE
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF PATRICK

AS OF
NOVEMBER 30, 2017

Auditor of Public Accounts
Martha S. Mavredes, CPA
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Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

December 21, 2017

Sherri M. Hazlewood
Clerk of the Circuit Court
County of Patrick

Crystal P. Harris, Board Chairperson
County of Patrick

We have performed procedures on the accompanying Statement of Assets and Liabilities of Vicki S. Reece, former Clerk of the Circuit Court of the County of Patrick at November 30, 2017. The Clerk of the Circuit Court is an elected constitutional officer who administers the County of Patrick's court of record. All records supporting the amounts presented in this financial statement are the responsibility of the outgoing Clerk.

The purpose of the limited procedures we performed was to determine the accountability of the former Clerk at November 30, 2017, and to turn over the assets, accounts, and records of the office to Sherri M. Hazlewood, the newly elected Clerk of the Circuit Court. Our procedures included agreeing the amounts presented in the accompanying statement to supporting documentation, such as bank statements and financial reports. A more comprehensive audit of the former Clerk was performed for the period of April 1, 2015 through December 31, 2016, the results of which are included in our report dated February 21, 2017.

This financial statement has been prepared on the cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles. This basis of accounting is prescribed by the State Comptroller and approved by the Auditor of Public Accounts as it is deemed the appropriate method of reporting by Clerks of the Circuit Court.

Based on the procedures we performed, we found the financial statement referred to above was properly supported and presents fairly, in all material respects, the assets and liabilities of the Clerk of the Circuit Court of the County of Patrick as of November 30, 2017, on the cash basis of accounting described above.

We acknowledge the cooperation extended to us during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: The Honorable David V. Williams, Chief Judge
Thomas Rose, County Administrator
Robyn M. de Socio, Executive Secretary
Compensation Board
Paul DeLosh, Director of Judicial Services
Supreme Court of Virginia

**COUNTY OF PATRICK
CLERK OF THE CIRCUIT COURT
STATEMENT OF ASSETS AND LIABILITIES
AS OF NOVEMBER 30, 2017**

| ASSETS | |
|-------------------------------------|-----------------|
| Cash and Cash Equivalents | \$75,771 |
| Total | 75,771 |
| | |
| LIABILITIES | |
| Due to the Commonwealth of Virginia | 6,076 |
| Due to the County of Patrick | 9,755 |
| Collections for others | 50,410 |
| Depository bonds | 7,000 |
| Unspecified receipts | 2,530 |
| Total | \$75,771 |

This Statement was prepared using the cash basis of accounting, which records cash receipts when received and disbursements when made.