



SUSAN C. GASPERINI
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF PATRICK

REPORT ON AUDIT
AT MARCH 31, 2017

Auditor of Public Accounts
Martha S. Mavredes, CPA
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TABLE OF CONTENTS

	<u>Pages</u>
INDEPENDENT AUDITOR'S REPORT	1-2
STATEMENT OF ASSETS AND LIABILITIES	3



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

April 19, 2017

Vicki S. Reece
Clerk of the Circuit Court
County of Patrick

Crystal Harris, Board Chairman
County of Patrick

We have performed procedures on the accompanying Statement of Assets and Liabilities of Susan C. Gasperini, former Clerk of the Circuit Court of the County of Patrick at March 31, 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 March 31, 2017, and to turn over the assets, accounts, and records of the office to Vicki S. Reece, the newly appointed 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. We also verified the termination of the former Clerk's access to financial and other systems and the Court's bank account. 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 March 31, 2017, on the cash basis of accounting described above.

We acknowledge the cooperation extended to us during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM:alh

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 MARCH 31, 2017**

ASSETS	
Cash and Cash Equivalents	\$77,562
Total	77,562
LIABILITIES	
Due to the Commonwealth of Virginia	8,093
Due to the County of Patrick	15,724
Collections for others	43,927
Depository bonds	6,600
Unspecified receipts	3,218
Total	\$77,562

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