

Victoria Cox-Washington, Clerk of the Circuit Court
Of the County of Charles City, Virginia

Report on Examination
As of December 31, 2015

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INDEPENDENT ACCOUNTANT'S REPORT

Victoria Cox-Washington
Clerk of the Circuit Court
County of Charles City, Virginia

Gilbert A. Smith, Board Chairman
County of Charles City, Virginia

Martha S. Mavredes, CPA
Auditor of Public Accounts

We have examined the Statement of Assets and Liabilities of Victoria Cox-Washington, Clerk of the Circuit Court of the County of Charles City, Virginia as of December 31, 2015. The Clerk is responsible for the Statement of Assets and Liabilities. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the Statement of Assets and Liabilities and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, the schedule referred to above presents, in all material respects, the Statement of Assets and Liabilities of Victoria Cox-Washington, Clerk of the Circuit Court of the County of Charles City, Virginia as of December 31, 2015 based on Chapter 7 of the *Specifications for Audits of Counties, Cities, and Towns* issued by the Auditor of Public Accounts.

Brown, Edwards & Company, L.L.P.

CERTIFIED PUBLIC ACCOUNTANTS

Roanoke, Virginia
February 5, 2016

**COUNTY OF CHARLES CITY, VIRGINIA
CLERK OF THE CIRCUIT COURT**

**STATEMENT OF ASSETS AND LIABILITIES
as of December 31, 2015**

ASSETS

Cash and Cash Equivalents	\$ 297,403.18
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LIABILITIES

Due to the Compensation Board	\$ -
Due to the Commonwealth of Virginia	581.67
Due to the County of Charles City	8,002.80
Collections for Others	165,164.73
Depository Bonds	1,500.00
Money under control of the court	70,390.86
Condemnation Funds	51,849.00
Unspecified receipts	(85.88)
Total	\$ 297,403.18