



D. BRUCE PATTERSON
CLERK OF THE CIRCUIT COURT
OF THE
COUNTY OF ROCKBRIDGE

AS OF
SEPTEMBER 29, 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

October 11, 2017

Brenda M. Anderson
Clerk of the Circuit Court
County of Rockbridge

David W. Hinty, Jr., Board Chairman
County of Rockbridge

We have performed procedures on the accompanying Statement of Assets and Liabilities of D. Bruce Patterson, former Clerk of the Circuit Court of the County of Rockbridge at September 29, 2017. The Clerk of the Circuit Court is an elected constitutional officer who administers the County of Rockbridge'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 September 29, 2017, and to turn over the assets, accounts, and records of the office to Brenda M. Anderson, the newly appointed Acting 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 July 1, 2015 through December 31, 2016 the results of which are included in our report dated May 4, 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 Rockbridge as of September 29, 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 Charles L Ricketts, III, Chief Judge
Spencer H. Suter, County Administrator
Robyn M. de Socio, Executive Secretary
Compensation Board
Paul DeLosh, Director of Judicial Services
Supreme Court of Virginia

COUNTY OF ROCKBRIDGE
CLERK OF THE CIRCUIT COURT
STATEMENT OF ASSETS AND LIABILITIES
AS OF SEPTEMBER 29, 2017

ASSETS	
Cash and Cash Equivalents	\$532,178
Unreimbursed Clerk's Expenses	-
Total	532,178
LIABILITIES	
Due to the Commonwealth of Virginia	10,886
Due to the County of Rockbridge	82,594
Collections for others	143,584
Depository bonds	13,742
Moneys under control of the court	271,584
Condemnation Funds	9,788
Total	\$532,178

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