



SARAH A. SPRY
CLERK OF THE CIRCUIT COURT
OF THE
COUNTY OF CUMBERLAND

AS OF
APRIL 30, 2018

Auditor of Public Accounts
Martha S. Mavredes, CPA

www.apa.virginia.gov

(804) 225-3350

–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

May 1, 2018

Deidre Martin
Clerk of the Circuit Court
County of Cumberland

Kevin Ingle, Chairman
County of Cumberland

We have performed procedures on the accompanying Statement of Assets and Liabilities of Sarah A. Spry, former Clerk of the Circuit Court of the County of Cumberland at April 30, 2018. The Clerk of the Circuit Court is an elected constitutional officer who administers the County of Cumberland'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 April 30, 2018, and to turn over the assets, accounts, and records of the office to Deidre Martin, 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 January 1, 2017, through December 31, 2017, the results of which are included in our report dated April 10, 2018.

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 Cumberland as of April 30, 2018, 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 Leslie M. Osborn, Chief Judge
Vivian Giles, County Administrator
Robyn M. de Socio, Executive Secretary
Compensation Board
Paul DeLosh, Director of Judicial Services
Supreme Court of Virginia

COUNTY OF CUMBERLAND
CLERK OF THE CIRCUIT COURT
STATEMENT OF ASSETS AND LIABILITIES
AS OF APRIL 30, 2018

ASSETS	
Cash and Cash Equivalents	\$81,316
Unreimbursed Clerk's Expenses	-
Total	81,316
LIABILITIES	
Due to the Commonwealth of Virginia	599
Due to the County of Cumberland	18,795
Collections for others	13,691
Depository bonds	2,000
Moneys under control of the court	46,231
Condemnation Funds	-
Unspecified receipts	-
Total	\$81,316

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