



RAY S. CAMPBELL, JR.
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF CAROLINE

REPORT ON AUDIT
AT SEPTEMBER 11, 2015

Auditor of Public Accounts
Martha S. Mavredes, CPA
www.apa.virginia.gov
(804) 225-3350

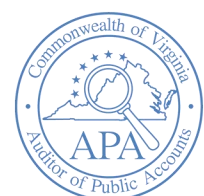


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Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

October 9, 2015

Susan W. Minarchi
Clerk of the Circuit Court
County of Caroline

Calvin Taylor, Board Chairman
County of Caroline

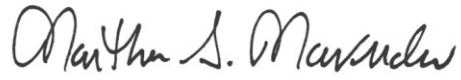
We have performed procedures on the accompanying Statement of Assets and Liabilities of Ray S. Campbell, Jr., former Clerk of the Circuit Court of the County of Caroline at September 11, 2015. The Clerk of the Circuit Court is an elected constitutional officer who administers the County of Caroline's 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 11, 2015, and to turn over the assets, accounts, and records of the office to Susan W. Minarchi, 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 2013 through December 2014, the results of which are included in our report dated July 14, 2015.

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 Caroline as of September 11, 2015, on the cash basis of accounting described above.

We acknowledge the cooperation extended to us during this engagement.

A handwritten signature in black ink, reading "Nathan S. Mansueti".

AUDITOR OF PUBLIC ACCOUNTS

MSM:alh

cc: The Honorable Joseph J. Ellis, Chief Judge
Charles M. Culley, Jr., County Administrator
Robyn M. de Socio, Executive Secretary
Compensation Board
Paul DeLosh, Director of Judicial Services
Supreme Court of Virginia

COUNTY OF CAROLINE
CLERK OF THE CIRCUIT COURT
STATEMENT OF ASSETS AND LIABILITIES
AS OF SEPTEMBER 11, 2015

ASSETS	
Cash and Cash Equivalents	\$173,463
Total	173,463
LIABILITIES	
Due to the Commonwealth of Virginia	8,950
Due to the County of Caroline	54,474
Collections for others	75,250
Depository bonds	17,600
Condemnation Funds	16,727
Unspecified receipts	462
Total	\$173,463

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