



BRENDA M. ANDERSON  
CLERK OF THE CIRCUIT COURT  
OF THE  
COUNTY OF ROCKBRIDGE

AS OF  
NOVEMBER 30, 2017

Auditor of Public Accounts  
Martha S. Mavredes, CPA  
[www.apa.virginia.gov](http://www.apa.virginia.gov)  
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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

December 4, 2017

Michelle M. Trout  
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 Brenda M. Anderson, former Clerk of the Circuit Court of the County of Rockbridge at November 30, 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 November 30, 2017, and to turn over the assets, accounts, and records of the office to Michelle M. Trout, the newly elected 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. 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 November 30, 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 NOVEMBER 30, 2017**

ASSETS	
Cash and Cash Equivalents	\$512,882
<b>Total</b>	<b>512,882</b>
LIABILITIES	
Due to the Commonwealth of Virginia	16,579
Due to the County of Rockbridge	131,869
Collections for others	157,300
Depository bonds	18,500
Moneys under control of the court	178,846
Condemnation Funds	9,788
<b>Total</b>	<b>\$512,88</b>

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