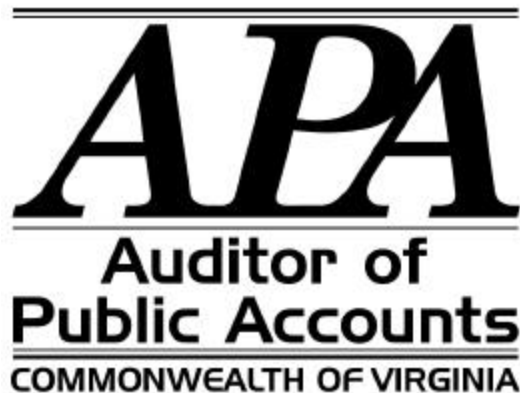


BARBARA G. DECATUR , TREASURER
of the
COUNTY OF STAFFORD

REPORT ON AUDIT
Of
COMMONWEALTH REVENUES

FOR THE PERIOD
ENDING JANUARY 11, 2002





Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295

Richmond, Virginia 23218

Walter J. Kucharski, Auditor

January 16, 2002

Barbara G. Decatur
Clerk of the Circuit Court
County of Stafford

Board of Supervisors
County of Stafford

We have audited the accompanying Statement of Assets and Liabilities of Barbara G. Decatur, Clerk of the Circuit Court of the County of Stafford for the period ending January 11, 2002. All records supporting the amounts presented in this financial statement are the responsibility of the Clerk. Our responsibility is to express an opinion on the financial statement based on our audit.

Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system; evaluate the Court's internal controls; and test its compliance with significant state laws, regulations, and policies. However, our audit was more limited than would be necessary to provide assurance on the internal controls or on overall compliance with applicable laws, regulations, and policies.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The purpose of the audit for the period ending January 11, 2002, was to determine the accountability of the Clerk at January 11, 2002, and to turn over the assets, accounts, and records of the office to Barbara G. Decatur, the newly appointed Clerk of the Circuit Court.

As described in Note 1, 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.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the assets and liabilities of the Clerk of the Circuit court of the County of Stafford as of January 11, 2002, on the basis of accounting described in Note 1.

We acknowledge the cooperation extended to us during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:whb

cc: The Honorable Horace A. Revercomb, III, Chief Judge
C. M. Williams, Jr., County Administrator
Don Lucido, Director of Technical Assistance
Supreme Court of Virginia
Martin Watts, Court Analyst
Supreme Court of Virginia

COUNTY OF STAFFORD
CLERK OF THE CIRCUIT COURT
STATEMENT OF ASSETS AND LIABILITIES
AS OF JANUARY 11, 2002

ASSETS

Cash and Cash Equivalents	\$ <u>682,657.98</u>
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LIABILITIES

Due to the Commonwealth of Virginia	\$ 54,109.52
Due to the County of Stafford	65,969.09
Collections for others	169.00
Depository bonds	75,719.70
Refund Pass Through	163.88
Condemnation funds	464,419.13
Restitution	98.98
Escheated Funds	24.13
Tax Department Fees	41.19
Credit Card Fees	1,316.95
Machine Record Fee	434.02
Over/Short Account	(1.00)
Unclaimed Restitution	18,340.87
Reserved - 420, 421, 422	1,761.28
Restitution Interest	17.67
Transfers to 113/315	73.58
Reduced to Misd 200	<u>(.01)</u>

Total	\$ <u>682,657.98</u>
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The accompanying notes to the financial statement are an integral part of this statement.

COUNTY OF STAFFORD

CLERK OF THE CIRCUIT COURT

NOTES TO FINANCIAL STATEMENT

AS OF JANUARY 11, 2002

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Clerk of the Circuit Court is an elected constitutional officer who administers the County of Stafford court of record. The Circuit Court is where individuals file documents requiring formal recording by law to include deeds, wills, marriage licenses and various other documents. The Circuit Court has exclusive original jurisdiction in all felony criminal cases, in civil chancery, and civil cases where the amount exceeds \$10,000. It also hears appeals from district courts.

Basis of Accounting

The financial statement is prepared using the cash basis of accounting, which records cash receipts when received and disbursements when made.

2. SURETY BOND

In accordance with Sections 2.1-526.9 and 2.1-526.9:1, Code of Virginia, the Clerk was bonded under a Public Officials Position Schedule Bond in the amount of \$500,000 with the Fidelity and Deposit Company of Maryland and through a self-insurance plan administered by the Department of General Services, Division of Risk Management as sureties.