



BRENDA COMPTON  
CLERK OF THE CIRCUIT COURT  
FOR THE  
COUNTY OF GREENE

REPORT ON AUDIT  
FOR THE PERIOD  
MARCH 1, 2015 THROUGH MARCH 31, 2015

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

June 10, 2015

Brenda Compton  
Clerk of the Circuit Court  
County of Greene

David Cox, Board Chairman  
County of Greene

We have audited the accompanying Statement of Assets and Liabilities of Marie C. Durrer, former Clerk of the Circuit Court of the County of Greene for the period March 1, 2015 through March 31, 2015. All records supporting the amounts presented in this financial statement are the responsibility of this 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.

The purpose of the audit was to determine the accountability of the former Clerk at March 31, 2015, and to turn over the assets, accounts, and records of the office to Brenda Compton, 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 Greene as of March 31, 2015, on the basis of accounting described in Note 1.

We acknowledge the cooperation extended to us during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: The Honorable Timothy K. Sanner, Chief Judge  
John Barkley, County Administrator  
Robyn M. de Socio, Executive Secretary  
Compensation Board  
Paul DeLosh, Director of Judicial Services  
Supreme Court of Virginia

**COUNTY OF GREENE  
CLERK OF THE CIRCUIT COURT  
STATEMENT OF ASSETS AND LIABILITIES  
AS OF MARCH 31, 2015**

ASSETS	
Cash and Cash Equivalents	\$369,546
Unreimbursed Clerk's Expenses	-
<b>Total</b>	<b>369,546</b>
LIABILITIES	
Due to the Commonwealth of Virginia	8,589
Due to the County of Greene	18,454
Collections for others	52,683
Depository bonds	27,875
Moneys under control of the court	246,177
Condemnation Funds	-
Unspecified receipts	15,768
<b>Total</b>	<b>\$369,546</b>

The accompanying Notes to the Financial Statement are an integral part of this statement.

**COUNTY OF GREENE  
CLERK OF THE CIRCUIT COURT  
NOTES TO FINANCIAL STATEMENT  
AS OF MARCH 31, 2015**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Clerk of the Circuit Court is an elected constitutional officer who administers the County of Greene's 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 \$25,000. 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 2.2-1840 and 2.2-1841, 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 Virginia Department of Treasury's Division of Risk Management as sureties.