



SHALVA J. BRAXTON
CLERK OF THE CIRCUIT COURT
FOR THE
CITY OF PETERSBURG

AS OF
DECEMBER 31, 2019

Auditor of Public Accounts
Martha S. Mavredes, CPA
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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

January 7, 2020

Maytee Parham
Clerk of the Circuit Court
City of Petersburg

Samuel Parham, Mayor
City of Petersburg

We have performed procedures on the accompanying Statement of Assets and Liabilities of Shalva J. Braxton, former Clerk of the Circuit Court of the City of Petersburg at December 31, 2019. The Clerk of the Circuit Court is an elected constitutional officer who administers the City of Petersburg'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 December 31, 2019, and to turn over the assets, accounts, and records of the office to Maytee Parham, 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. 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 July 1, 2018 through September 30, 2019, the results of which are included in our report dated December 31, 2019.

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 City of Petersburg as of December 31, 2019, on the cash basis of accounting described above.

We acknowledge the cooperation extended to us during this engagement.

Martha S. Mavredes
AUDITOR OF PUBLIC ACCOUNTS

MSM:vks

cc: The Honorable Paul W. Cella, Chief Judge
Aretha R. Ferrell-Benavides, City Manager
Robyn M. de Socio, Executive Secretary
Compensation Board
Paul DeLosh, Director of Judicial Services
Supreme Court of Virginia

**CITY OF PETERSBURG
CLERK OF THE CIRCUIT COURT
STATEMENT OF ASSETS AND LIABILITIES
AS OF DECEMBER 31, 2019**

ASSETS	
Cash and Cash Equivalents	\$121,732
Unreimbursed Clerk's Expenses	0
Total	\$121,732
LIABILITIES	
Due to the Commonwealth of Virginia	\$9,110
Due to the City of Petersburg	63,033
Collections for others	43,675
Depository bonds	5,914
Moneys under control of the court	0
Condemnation Funds	0
Unspecified receipts	0
Total	\$121,732

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