



AMY P. CRUMP
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF NEW KENT

AS OF
DECEMBER 31, 2015

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

February 9, 2016

Amy P. Crump
Clerk of the Circuit Court
County of New Kent

Ron Stiers, Chairman
County of New Kent

We have performed procedures on the accompanying Statement of Assets and Liabilities of Karen Butler, former Clerk of the Circuit Court of the County of New Kent at December 31, 2015. The Clerk of the Circuit Court is an elected constitutional officer who administers the County of New Kent'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, 2015, and to turn over the assets, accounts, and records of the office to Amy P. Crump, 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 April 2014 through June 2015, the results of which are included in our report dated December 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 New Kent as of December 31, 2015, on the cash basis of accounting described above.

We acknowledge the cooperation extended to us during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: The Honorable Michael E. McGinty, Chief Judge
Rodney Hathaway, County Administrator
Robyn M. de Socio, Executive Secretary
Compensation Board
Paul DeLosh, Director of Judicial Services
Supreme Court of Virginia

**COUNTY OF NEW KENT
CLERK OF THE CIRCUIT COURT
STATEMENT OF ASSETS AND LIABILITIES
AS OF DECEMBER 31, 2015**

ASSETS	
Cash and Cash Equivalents	\$522,934
Unreimbursed Clerk's Expenses	38,391
Total	561,325
LIABILITIES	
Due to the Commonwealth of Virginia	83,265
Due to the County of New Kent	74,480
Collections for others	12,449
Depository bonds	100
Moneys under control of the court	391,026
Unspecified receipts	5
Total	\$561,325

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