



SHEILA BOSIGER
CLERK OF THE CIRCUIT COURT
OF THE
COUNTY OF CAMPBELL

AS OF
JULY 31, 2017

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

August 8, 2017

Valerie Younger
Clerk of the Circuit Court
County of Campbell

Michael P. Rousseau, Board Chairman
County of Campbell

We have performed procedures on the accompanying Statement of Assets and Liabilities of Sheila Bosiger, former Clerk of the Circuit Court of the County of Campbell at July 31, 2017. The Clerk of the Circuit Court is an elected constitutional officer who administers the County of Campbell'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 July 31, 2017, and to turn over the assets, accounts, and records of the office to Valerie Younger, the newly appointed 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 1, 2015 to December 31, 2016, the results of which are included in our report dated March 1, 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 Campbell as of July 31, 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 F. Patrick Yeatts, Chief Judge
Frank J. Rogers, County Administrator
Robyn M. de Socio, Executive Secretary
Compensation Board
Paul DeLosh, Director of Judicial Services
Supreme Court of Virginia

COUNTY OF CAMPBELL
CLERK OF THE CIRCUIT COURT
STATEMENT OF ASSETS AND LIABILITIES
AS OF JULY 31, 2017

ASSETS	
Cash and Cash Equivalent	\$1,125,666
Unreimbursed Clerk's Expenses	-
LIABILITIES	
Due to the Commonwealth of Virginia	\$36,923
Due to the County of Campbell	56,506
Collections for others	217,192
Depository bonds	104,384
Moneys under control of the court	677,618
Condemnation Funds	29,287
Unspecified receipts	3,756
Total	\$1,125,666

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