



EARL STANLEY, JR.
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF BRUNSWICK

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 3, 2020

Jacqueline S. Morgan
Clerk of the Circuit Court
County of Brunswick

Barbara Jarrett-Harris, Board Chairperson
County of Brunswick

We have performed procedures on the accompanying Statement of Assets and Liabilities of V. Earl Stanley, Jr., former Clerk of the Circuit Court of the County of Brunswick at December 31, 2019. The Clerk of the Circuit Court is an elected constitutional officer who administers the County of Brunswick'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 Jacqueline S. Morgan, 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 1, 2018 through September 30, 2019, the results of which are included in our report dated October 25, 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 County of Brunswick 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 William Allan Sharrett, Chief Judge
Dr. Charlette T. Woolridge, County Administrator
Robyn M. de Socio, Executive Secretary
Compensation Board
Paul DeLosh, Director of Judicial Services
Supreme Court of Virginia

**COUNTY OF BRUNSWICK
CLERK OF THE CIRCUIT COURT
STATEMENT OF ASSETS AND LIABILITIES
AS OF DECEMBER 31, 2019**

| ASSETS | |
|-------------------------------------|------------------|
| Cash and Cash Equivalents | \$808,273 |
| Unreimbursed Clerk's Expenses | 0 |
| Total | \$808,273 |
| LIABILITIES | |
| Due to the Commonwealth of Virginia | \$ 9,296 |
| Due to the County of Brunswick | 157,152 |
| Collections for others | 119,452 |
| Depository bonds | 500 |
| Moneys under control of the court | 509,201 |
| Condemnation Funds | 10,902 |
| Unspecified receipts | 1,770 |
| Total | \$808,273 |

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