

Deborah F. Longest, Clerk of the Circuit Court
Of the County of King and Queen, Virginia

Report on Examination
As Of December 31, 2015

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INDEPENDENT ACCOUNTANT'S REPORT

Vanessa D. Porter
Clerk of the Circuit Court
County of King and Queen, Virginia

James Lawrence Simpkins, Board Chairman
County of King and Queen, Virginia

Martha S. Mavredes, CPA
Auditor of Public Accounts

We have examined the Statement of Assets and Liabilities of Deborah F. Longest, former Clerk of the Circuit Court of the County of King and Queen, Virginia as of December 31, 2015. The outgoing Clerk is responsible for the Statement of Assets and Liabilities. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the Statement of Assets and Liabilities and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, the schedule referred to above presents, in all material respects, the Statement of Assets and Liabilities of Deborah F. Longest, former Clerk of the Circuit Court of the County of King and Queen, Virginia as of December 31, 2015 based on Chapter 7 of the *Specifications for Audits of Counties, Cities, and Towns* issued by the Auditor of Public Accounts.

Brown, Edwards & Company, L.L.P.

CERTIFIED PUBLIC ACCOUNTANTS

Roanoke, Virginia
January 28, 2016

**COUNTY OF KING AND QUEEN, VIRGINIA
CLERK OF THE CIRCUIT COURT**

**STATEMENT OF ASSETS AND LIABILITIES
as of December 31, 2015**

ASSETS

| | |
|---------------------------|---------------|
| Cash and Cash Equivalents | \$ 584,575.18 |
|---------------------------|---------------|

LIABILITIES

| | |
|-------------------------------------|----------------------|
| Due to the Compensation Board | \$ - |
| Due to the Commonwealth of Virginia | 3,463.78 |
| Due to the County of King and Queen | 14,756.01 |
| Collections for Others | 436,518.15 |
| Depository Bonds | 2,500.00 |
| Money under control of the court | 107,957.79 |
| Condemnation Funds | 19,354.51 |
| Unspecified receipts | 24.94 |
| Total | <u>\$ 584,575.18</u> |