

Lois Showalter, Clerk of the Circuit Court
Of the County of Highland, Virginia

Report on Examination
As of December 30, 2015

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INDEPENDENT ACCOUNTANT'S REPORT

Judy W. Hupman
Clerk of the Circuit Court
County of Highland, Virginia

David W. Blanchard, Board Chairman
County of Highland, Virginia

Martha S. Mavredes, CPA
Auditor of Public Accounts

We have examined the Statement of Assets and Liabilities of Lois Showalter, former Clerk of the Circuit Court of the County of Highland, Virginia as of December 30, 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 Lois Showalter, former Clerk of the Circuit Court of the County of Highland, Virginia as of December 30, 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
February 3, 2016

**COUNTY OF HIGHLAND, VIRGINIA
CLERK OF THE CIRCUIT COURT**

**STATEMENT OF ASSETS AND LIABILITIES
as of December 30, 2015**

ASSETS

Cash and Cash Equivalents	\$ 48,939.38
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LIABILITIES

Due to the Compensation Board	\$ -
Due to the Commonwealth of Virginia	815.86
Due to the County of Highland	1,892.68
Collections for Others	4,544.21
Depository Bonds	1,500.00
Money under control of the court	40,186.63
Condemnation Funds	-
Unspecified receipts	-
Total	<u>\$ 48,939.38</u>