



GWYNNE J. CHATHAM
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF WESTMORELAND

AS OF JUNE 30, 2021

Auditor of Public Accounts
Staci A. Henshaw, CPA

www.apa.virginia.gov

(804) 225-3350



- TABLE OF CONTENTS -

Pages

INDEPENDENT AUDITOR'S REPORT	1-2
STATEMENT OF ASSETS AND LIABILITIES	3



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

July 9, 2021

Anne Garner
Interim Clerk of the Circuit Court
County of Westmoreland

Darryl Fisher, Board Chairman
County of Westmoreland

We have performed procedures on the accompanying Statement of Assets and Liabilities of Gwynne J. Chatham, former Clerk of the Circuit Court of the County of Westmoreland at June 30, 2021. The Clerk of the Circuit Court is an elected constitutional officer who administers the County of Westmoreland'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 June 30, 2021, and to turn over the assets, accounts, and records of the office to Anne Garner, the newly appointed Interim 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, 2020, through June 30, 2021, the results of which are included in our report dated July 9, 2021.

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 Westmoreland as of June 30, 2021, on the cash basis of accounting described above.

We acknowledge the cooperation extended to us during this engagement.

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

SAH:vks

cc: The Honorable Sarah Deneke, Chief Judge
Norm Risavi, County Administrator
Robyn M. de Socio, Executive Secretary
Compensation Board
Paul DeLosh, Director of Judicial Services
Supreme Court of Virginia

**COUNTY OF WESTMORELAND
CLERK OF THE CIRCUIT COURT
STATEMENT OF ASSETS AND LIABILITIES
AS OF JUNE 30, 2021**

ASSETS	
Cash and Cash Equivalents	\$481,144
Unreimbursed Clerk's Expenses	-
Total	481,144
LIABILITIES	
Due to the Commonwealth of Virginia	14,587
Due to the County of Westmoreland	79,086
Collections for others	189,287
Depository bonds	56
Moneys under control of the court	195,548
Condemnation Funds	2,580
Unspecified receipts	-
Total	\$481,144

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