



JEREMIAH E. MUSSER
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF WYTHE

AS OF
NOVEMBER 6, 2018

Auditor of Public Accounts
Martha S. Mavredes, CPA
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- TABLE OF CONTENTS -

	<u>Pages</u>
INDEPENDENT AUDITOR'S REPORT	1-2
STATEMENT OF ASSETS AND LIABILITIES	3



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

November 29, 2018

Jeremiah E. Musser
Clerk of the Circuit Court
County of Wythe

Timothy A. Reeves, Sr., Board Chairman
County of Wythe

We have performed procedures on the accompanying Statement of Assets and Liabilities of Frances C. Akers, former Clerk of the Circuit Court of the County of Wythe, at November 6, 2018. The Clerk of the Circuit Court is an elected constitutional officer who administers the County of Wythe'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 November 6, 2018, and to turn over the assets, accounts, and records of the office to Jeremiah E. Musser, 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 limited review of the general ledger, tax debt set-off, liabilities, and court costs was also conducted for the period January 1, 2018 through November 6, 2018, which covers the period since the last comprehensive audit.

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 Wythe as of November 6, 2018, on the cash basis of accounting described above.

We acknowledge the cooperation extended to us during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM:vks

cc: The Honorable Josiah T. Showalter, Jr., Chief Judge
Stephen D. Bear, County Administrator
Robyn M. de Socio, Executive Secretary
Compensation Board
Paul DeLosh, Director of Judicial Services
Supreme Court of Virginia

COUNTY OF WYTHE
CLERK OF THE CIRCUIT COURT
STATEMENT OF ASSETS AND LIABILITIES
AS OF NOVEMBER 6, 2018

ASSETS	
Cash and Cash Equivalents	\$640,261
Total	640,261
LIABILITIES	
Due to the Commonwealth of Virginia	904
Due to the County of Wythe	156,811
Collections for others	220,167
Depository bonds	35,254
Moneys under control of the court	220,370
Condemnation Funds	400
Unspecified receipts	6,355
Total	\$640,261

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