



STEPHEN W. GOOCH, ESQ.
GENERAL RECEIVER OF THE CIRCUIT COURT
FOR THE
COUNTY OF BUCHANAN

REPORT ON AUDIT
FOR THE YEAR ENDED
JULY 14, 2016

Auditor of Public Accounts
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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

July 15, 2016

The Honorable Jack S. Hurley, Jr.
Chief Judge
County of Buchanan

We have performed procedures on the accompanying Statement of Assets and Liabilities of Steve W. Gooch, Esq., former General Receiver for the Circuit Court of the County of Buchanan as of July 14, 2016. All records supporting the amounts presented in this financial statement are the responsibility of the outgoing General Receiver.

The purpose of the procedures we performed was to determine the accountability of the former General Receiver as of July 14, 2016, and to turn over the assets, accounts, and records to Kaitlin Jane Justus, Esq., the newly appointed General Receiver.

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.

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 General Receiver of the County of Buchanan as of July 14, 2016, on the cash basis of accounting described above.

We acknowledge the cooperation extended to us during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM:alh

cc: Beverly S. Tiller, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia
Kaitlin Jane Justus, Esq., General Receiver
Steven W. Gooch, Esq., Former General Receiver

County of Buchanan General Receiver of the Circuit Court
Statement of Assets and Liabilities as of July 14, 2016

Assets	
Money Market	\$533,533
Total	<u>533,533</u>
Liabilities	
Receiver funds held for Designees	<u>533,533</u>
Total	<u><u>\$533,533</u></u>

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