



BRENDA COMPTON
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF GREENE

AS OF
MAY 31, 2019

Auditor of Public Accounts
Martha S. Mavredes, CPA
www.apa.virginia.gov
(804) 225-3350



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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

June 3, 2019

Susan Birkhead
Interim Clerk of the Circuit Court
County of Greene

Bill Martin, Board Chairman
County of Greene

We have performed procedures on the accompanying Statement of Assets and Liabilities of Brenda Compton, former Clerk of the Circuit Court of the County of Greene at May 31, 2019. The Clerk of the Circuit Court is an elected constitutional officer who administers the County of Greene'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 May 31, 2019, and to turn over the assets, accounts, and records of the office to Susan Birkhead, 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 October 1, 2017 through March 31, 2019, the results of which are included in our report dated June 3, 2019.

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 Greene as of May 31, 2019, on the cash basis of accounting described above.

We acknowledge the cooperation extended to us during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: The Honorable Timothy K. Sanner, Chief Judge
Mark B. Taylor, County Administrator
Robyn M. de Socio, Executive Secretary
Compensation Board
Paul DeLosh, Director of Judicial Services
Supreme Court of Virginia

**COUNTY OF GREENE
CLERK OF THE CIRCUIT COURT
STATEMENT OF ASSETS AND LIABILITIES
AS OF MAY 31, 2019**

ASSETS	
Cash and Cash Equivalents	\$405,285
Unreimbursed Clerk's Expenses	-
Total	405,285
LIABILITIES	
Due to the Commonwealth of Virginia	5,862
Due to the County of Greene	63,608
Collections for others	85,497
Depository bonds	7,291
Moneys under control of the court	242,872
Condemnation Funds	-
Unspecified receipts	155
Total	\$405,285

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