



EUGENE C. WINGFIELD  
CLERK OF THE CIRCUIT COURT  
FOR THE  
CITY OF LYNCHBURG

AS OF  
DECEMBER 31, 2019

Auditor of Public Accounts  
Martha S. Mavredes, CPA  
[www.apa.virginia.gov](http://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

January 14, 2020

Todd Swisher  
Clerk of the Circuit Court  
City of Lynchburg

Treney Tweedy, Mayor  
City of Lynchburg

We have performed procedures on the accompanying Statement of Assets and Liabilities of Eugene C. Wingfield, former Clerk of the Circuit Court of the City of Lynchburg at December 31, 2019. The Clerk of the Circuit Court is an elected constitutional officer who administers the City of Lynchburg'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 December 31, 2019, and to turn over the assets, accounts, and records of the office to Todd Swisher, 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 more comprehensive audit of the former Clerk was performed for the period of October 1, 2018 through September 30, 2019, the results of which are included in our report dated October 23, 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 City of Lynchburg as of December 31, 2019, on the cash basis of accounting described above.

We acknowledge the cooperation extended to us during this engagement.

Martha S. Mavredes  
AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: The Honorable F. Patrick Yeatts, Chief Judge  
Bonnie Svrcek, City Manager  
Robyn M. de Socio, Executive Secretary  
Compensation Board  
Paul DeLosh, Director of Judicial Services  
Supreme Court of Virginia

**CITY OF LYNCHBURG  
CLERK OF THE CIRCUIT COURT  
STATEMENT OF ASSETS AND LIABILITIES  
AS OF DECEMBER 31, 2019**

ASSETS	
Cash and Cash Equivalents	\$392,234
<b>Total</b>	<b>392,234</b>
LIABILITIES	
Due to the Commonwealth of Virginia	36,495
Due to the City of Lynchburg	109,971
Collections for others	150,509
Depository bonds	33,701
Condemnation Funds	26,974
Unspecified receipts	34,584
<b>Total</b>	<b>\$392,234</b>

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