



DARYL L. FUNK
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF WARREN

AS OF
JUNE 28, 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

July 23, 2019

Janice M. Shanks
Clerk of the Circuit Court
County of Warren

Daniel J Murray, Jr., Board Chairman
County of Warren

We have performed procedures on the accompanying Statement of Assets and Liabilities of Daryl L. Funk, former Clerk of the Circuit Court of the County of Warren at June 28, 2019. The Clerk of the Circuit Court is an elected constitutional officer who administers the County of Warren'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 28, 2019, and to turn over the assets, accounts, and records of the office to Janice M. Shanks, 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 July 1, 2017 through March 31, 2019, the results of which are included in our report dated June 27, 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 Warren as of June 28, 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 Bruce D. Albertson, Chief Judge
Douglas P. Stanley, County Administrator
Robyn M. de Socio, Executive Secretary
Compensation Board
Paul DeLosh, Director of Judicial Services
Supreme Court of Virginia

**COUNTY OF WARREN
CLERK OF THE CIRCUIT COURT
STATEMENT OF ASSETS AND LIABILITIES
AS OF JUNE 28, 2019**

ASSETS	
Cash and Cash Equivalents	\$436,067
Unreimbursed Clerk's Expenses	-
Total	436,067
LIABILITIES	
Due to the Commonwealth of Virginia	15,238
Due to the County of Warren	85,566
Collections for others	123,429
Depository bonds	120,404
Moneys under control of the court	84,625
Condemnation Funds	2,441
Unspecified receipts	4,364
Total	\$436,067

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