



CATHY C. HOGAN  
CLERK OF THE CIRCUIT COURT  
FOR THE  
COUNTY OF BEDFORD

AS OF  
OCTOBER 31, 2019

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

November 1, 2019

Judy E. Reynolds  
Clerk of the Circuit Court  
County of Bedford

Tommy Scott, Board Chairman  
County of Bedford

We have performed procedures on the accompanying Statement of Assets and Liabilities of Cathy C. Hogan, former Clerk of the Circuit Court of the County of Bedford at October 31, 2019. The Clerk of the Circuit Court is an elected constitutional officer who administers the County of Bedford'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 October 31, 2019, and to turn over the assets, accounts, and records of the office to Judy E. Reynolds, the newly appointed 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 April 1, 2017 through December 31, 2018, the results of which are included in our report dated March 28, 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 Bedford as of October 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  
Robert Hiss, County Administrator  
Robyn M. de Socio, Executive Secretary  
Compensation Board  
Paul DeLosh, Director of Judicial Services  
Supreme Court of Virginia

**COUNTY OF BEDFORD  
CLERK OF THE CIRCUIT COURT  
STATEMENT OF ASSETS AND LIABILITIES  
AS OF OCTOBER 31, 2019**

ASSETS	
Cash and Cash Equivalents	\$ 958,679
<b>Total</b>	<b>958,679</b>
LIABILITIES	
Due to the Commonwealth of Virginia	28,716
Due to the County of Bedford	125,166
Collections for others	168,971
Depository bonds	32,910
Moneys under control of the court	536,150
Condemnation Funds	6,442
Unspecified receipts	60,324
<b>Total</b>	<b>\$958,679</b>

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