



JUDY S. SMYTHERS
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF NELSON

REPORT ON AUDIT
AT JULY 29, 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

August 24, 2016

Lisa D. Bryant
Clerk of the Circuit Court
County of Nelson

Allen Hale, Board Chairman
County of Nelson

We have performed procedures on the accompanying Statement of Assets and Liabilities of Judy S. Smythers, former Clerk of the Circuit Court of the County of Nelson at July 29, 2016. The Clerk of the Circuit Court is an elected constitutional officer who administers the County of Nelson'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 July 29, 2016, and to turn over the assets, accounts, and records of the office to Lisa D. Bryant, 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 January 1, 2015 through March 31, 2016, the results of which are included in our report dated August 15, 2016.

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 Nelson as of July 29, 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: The Honorable F. Patrick Yeatts, Chief Judge
Stephen A. Carter, County Administrator
Robyn M. de Socio, Executive Secretary
Compensation Board
Paul DeLosh, Director of Judicial Services
Supreme Court of Virginia

County Of Nelson Clerk Of The Circuit Court
Statement Of Assets And Liabilities
As of July 29, 2016

ASSETS	
Cash and Cash Equivalents	\$633,667
Unreimbursed Clerk's Expenses	-
Total	<u>633,667</u>
LIABILITIES	
Due to the Commonwealth of Virginia	12,745
Due to the County of Nelson	32,996
Collections for others	340,275
Depository bonds	-
Monies under control of the court	247,648
Condemnation Funds	-
Unspecified receipts	<u>3</u>
Total	<u>\$633,667</u>

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