



HAYDEN H. HORNEY  
CLERK OF THE CIRCUIT COURT  
FOR THE  
COUNTY OF WYTHE

AS OF  
MARCH 30, 2018

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



## **- TABLE OF CONTENTS -**

### Pages

INDEPENDENT AUDITOR'S REPORT 1-2

STATEMENT OF ASSETS AND LIABILITIES 3



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

## *Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

April 4, 2018

Frances C. Akers  
Clerk of the Circuit Court  
County of Wythe

Timothy A. Reeves, Sr., Board Chairman  
County of Wythe

We have performed procedures on the accompanying Statement of Assets and Liabilities of Hayden H. Horney, former Clerk of the Circuit Court of the County of Wythe at March 30, 2018. The Clerk of the Circuit Court is an elected constitutional officer who administers the County of Wythe'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 March 30, 2018, and to turn over the assets, accounts, and records of the office to Frances C. Akers, 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 December 31, 2017, the results of which are included in our report dated April 4, 2018.

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 Wythe as of March 30, 2018, 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 Josiah T. Showalter, Jr., Chief Judge  
Stephen D. Bear, County Administrator  
Robyn M. de Socio, Executive Secretary  
Compensation Board  
Paul DeLosh, Director of Judicial Services  
Supreme Court of Virginia

**COUNTY OF WYTHE  
CLERK OF THE CIRCUIT COURT  
STATEMENT OF ASSETS AND LIABILITIES  
AS OF MARCH 30, 2018**

| ASSETS                              |                  |
|-------------------------------------|------------------|
| Cash and Cash Equivalents           | \$736,519        |
| <b>Total</b>                        | <b>736,519</b>   |
| LIABILITIES                         |                  |
| Due to the Commonwealth of Virginia | 9,747            |
| Due to the County of Wythe          | 142,064          |
| Collections for others              | 358,177          |
| Depository bonds                    | 27,656           |
| Moneys under control of the court   | 193,157          |
| Condemnation Funds                  | 400              |
| Unspecified receipts                | 5,318            |
| <b>Total</b>                        | <b>\$736,519</b> |

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