



TERRY H. WHITTLE
CLERK OF THE CIRCUIT COURT
FOR THE
CITY OF WINCHESTER

AS OF
SEPTEMBER 30, 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

September 30, 2019

William D. Gardner
Clerk of the Circuit Court
City of Winchester

John David Smith, Jr., Mayor
City of Winchester

We have performed procedures on the accompanying Statement of Assets and Liabilities of Terry H. Whittle, former Clerk of the Circuit Court of the City of Winchester at September 30, 2019. The Clerk of the Circuit Court is an elected constitutional officer who administers the City of Winchester'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 September 30, 2019, and to turn over the assets, accounts, and records of the office to William D. Gardner, 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, 2018 through June 30, 2019, the results of which are included in our report dated September 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 City of Winchester as of September 30, 2019, on the cash basis of accounting described above

We acknowledge the cooperation extended to us during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM:vks

cc: The Honorable Bruce D. Albertson, Chief Judge
Eden E. Freeman, City Manager
Robyn M. de Socio, Executive Secretary
Compensation Board
Paul DeLosh, Director of Judicial Services
Supreme Court of Virginia

**CITY OF WINCHESTER
CLERK OF THE CIRCUIT COURT
STATEMENT OF ASSETS AND LIABILITIES
AS OF SEPTEMBER 30, 2019**

ASSETS	
Cash and Cash Equivalents	\$526,273
Total	526,273
LIABILITIES	
Due to the Commonwealth of Virginia	5,571
Due to the City of Winchester	50,523
Collections for others	238,855
Depository bonds	5,550
Moneys under control of the court	212,161
Unspecified receipts	13,613
Total	\$526,273

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