



LYNN DUNLEVY  
CLERK OF THE CIRCUIT COURT  
FOR THE  
COUNTY OF MIDDLESEX  
  
AS OF MARCH 31, 2021

Auditor of Public Accounts  
Staci A. Henshaw, CPA

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Staci A. Henshaw, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

April 9, 2021

Rachel Hartenbach  
Interim Clerk of the Circuit Court  
County of Middlesex

Wayne H. Jessie, Sr., Board Chairman  
County of Middlesex

We have performed procedures on the accompanying Statement of Assets and Liabilities of Lynn Dunlevy, former Clerk of the Circuit Court of the County of Middlesex at March 31, 2021. The Clerk of the Circuit Court is an elected constitutional officer who administers the County of Middlesex'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 31, 2021, and to turn over the assets, accounts, and records of the office to Rachel Hartenbach, 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 October 1, 2019 through March 31, 2021, the results of which are included in our report dated April 9, 2021.

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 Middlesex as of March 31, 2021, on the cash basis of accounting described above.

Rachel Hartenbach, Interim Clerk of the Court  
Wayne H. Jessie, Sr., Board Chairman  
April 9, 2021  
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We acknowledge the cooperation extended to us during this engagement.

Staci A. Henshaw  
AUDITOR OF PUBLIC ACCOUNTS

SAH:vks

cc: The Honorable Benjamin Elliott Bondurant, Chief Judge  
Matt Walker, County Administrator  
Robyn M. de Socio, Executive Secretary  
Compensation Board  
Paul DeLosh, Director of Judicial Services  
Supreme Court of Virginia

**COUNTY OF MIDDLESEX  
CLERK OF THE CIRCUIT COURT  
STATEMENT OF ASSETS AND LIABILITIES  
AS OF MARCH 31, 2021**

ASSETS	
Cash and Cash Equivalents	\$698,443
Unreimbursed Clerk's Expenses	-
<b>Total</b>	<b>698,443</b>
LIABILITIES	
Due to the Commonwealth of Virginia	14,429
Due to the County of Middlesex	37,413
Collections for others	389,949
Depository bonds	50,600
Moneys under control of the court	178,465
Condemnation Funds	23,213
Unspecified receipts	4,374
<b>Total</b>	<b>\$698,443</b>

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