



GINA R. COFFEY  
CLERK OF THE CIRCUIT COURT  
FOR THE  
COUNTY OF AUGUSTA

AS OF  
NOVEMBER 15, 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

December 3, 2019

R. Steven Landes  
Clerk of the Circuit Court  
County of Augusta

Gerald W. Garber, Chairman  
County of Augusta

We have performed procedures on the accompanying Statement of Assets and Liabilities of Gina R. Coffey, former Clerk of the Circuit Court of the County of Augusta at November 15, 2019. The Clerk of the Circuit Court is an elected constitutional officer who administers the County of Augusta'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 November 15, 2019, and to turn over the assets, accounts, and records of the office to R. Steven Landes, the newly elected 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 2017 through March 2019, the results of which are included in our report dated March 31, 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 Augusta as of November 15, 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 W. Chapman Goodwin, Chief Judge  
Timothy Fitzgerald, County Administrator  
Robyn M. de Socio, Executive Secretary  
Compensation Board  
Paul DeLosh, Director of Judicial Services  
Supreme Court of Virginia

**COUNTY OF AUGUSTA  
CLERK OF THE CIRCUIT COURT  
STATEMENT OF ASSETS AND LIABILITIES  
AS OF NOVEMBER 15, 2019**

ASSETS	
Cash and Cash Equivalents	\$1,078,097
Unreimbursed Clerk's Expenses	-
<b>Total</b>	<b>1,078,097</b>
LIABILITIES	
Due to the Commonwealth of Virginia	27,373
Due to the County of Augusta	63,478
Collections for others	128,479
Depository bonds	19,921
Moneys under control of the court	589,790
Condemnation Funds	-
Unspecified receipts	249,056
<b>Total</b>	<b>\$1,078,097</b>

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