



MACHELLE EPPES
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF PRINCE EDWARD

AS OF
MARCH 30, 2018

Auditor of Public Accounts
Martha S. Mavredes, CPA
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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

June 25, 2018

Lynnette Coe
Clerk of the Circuit Court
County of Prince Edward

Pattie Cooper-Jones, Board Chairman
County of Prince Edward

We have performed procedures on the accompanying Statement of Assets and Liabilities of Mabelle Eppes, former Clerk of the Circuit Court of the County of Prince Edward at March 30, 2018. The Clerk of the Circuit Court is an elected constitutional officer who administers the County of Prince Edward'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 Lynnette Coe, 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, 2017 through December 31, 2017, the results of which are included in our report dated March 2, 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 Prince Edward 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:cj

cc: The Honorable Leslie M. Osborn, Chief Judge
Wade Bartlett, County Administrator
Robyn M. de Socio, Executive Secretary
Compensation Board
Paul DeLosh, Director of Judicial Services
Supreme Court of Virginia

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

ASSETS	
Cash and Cash Equivalents	\$539,949
Unreimbursed Clerk's Expenses	-
Total	539,949
LIABILITIES	
Due to the Commonwealth of Virginia	22,728
Due to the County of Prince Edward	47,337
Collections for others	57,212
Depository bonds	6,000
Moneys under control of the court	404,798
Condemnation Funds	281
Unspecified receipts	1,593
Total	\$539,949

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