



ROBERT S. FITZSIMMONDS, III
CLERK OF THE CIRCUIT COURT
OF THE
COUNTY OF PRINCE WILLIAM

AS OF
MAY 1, 2017

Auditor of Public Accounts
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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

May 12, 2017

Jacqueline C. Smith
Clerk of the Circuit Court
County of Prince William

Corey A. Stewart, Chairman
County of Prince William

We have performed procedures on the accompanying Statement of Assets and Liabilities of Robert S. FitzSimmonds, III, former Clerk of the Circuit Court of the County of Prince William at May 1, 2017. The Clerk of the Circuit Court is an elected constitutional officer who administers the County of Prince William'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 May 1, 2017, and to turn over the assets, accounts, and records of the office to Jacqueline C. Smith, 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 July 1, 2015 through December 31, 2016, the results of which are included in that audit report.

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 William as of May 1, 2017, on the cash basis of accounting described above.

We acknowledge the cooperation extended to us during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM:alh

cc: The Honorable Carroll A. Weimer, Jr., Chief Judge
Christopher E. Martino, County Executive
Robyn M. de Socio, Executive Secretary
Compensation Board
Paul DeLosh, Director of Judicial Services
Supreme Court of Virginia

COUNTY OF PRINCE WILLIAM
CLERK OF THE CIRCUIT COURT
STATEMENT OF ASSETS AND LIABILITIES
AS OF MAY 1, 2017

ASSETS	
Cash and Cash Equivalents	\$15,743,566
Total	15,743,566
LIABILITIES	
Due to the Commonwealth of Virginia	430,727
Due to the County of Prince William	1,515,835
Collections for others – see Note 1	2,398,341
Depository bonds	260,358
Moneys under control of the court	2,123,810
Condemnation Funds	8,916,210
Unspecified receipts	98,285
Total	\$15,743,566

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