



TAMMY B. ALLISON  
CLERK OF THE CIRCUIT COURT  
FOR THE  
COUNTY OF TAZEWELL

AS OF JANUARY 31, 2023

Auditor of Public Accounts  
Staci A. Henshaw, CPA

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# Commonwealth of Virginia

## *Auditor of Public Accounts*

Staci A. Henshaw, CPA  
Auditor of Public Accounts

P.O. Box 1295  
Richmond, Virginia 23218

February 3, 2023

Susie O. Vance  
Interim Clerk of the Circuit Court  
County of Tazewell

Shanna Plaster, Board Chair  
County of Tazewell

We have performed procedures on the accompanying Statement of Assets and Liabilities of Tammy B. Allison, former Clerk of the Circuit Court of the County of Tazewell at January 31, 2023. The Clerk of the Circuit Court is an elected constitutional officer who administers the County of Tazewell'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 January 31, 2023, and to turn over the assets, accounts, and records of the office to Susie O. Vance, 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 limited review of the general ledger, tax debt set-off, liabilities, and court costs was also conducted for the period April 1, 2022, through December 31, 2022. A more comprehensive audit of the former Clerk was performed for the period of April 1, 2021, through March 31, 2022, the results of which are included in our report dated July 11, 2022.

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 Tazewell as of January 31, 2023, on the cash basis of accounting described above.

We acknowledge the cooperation extended to us during this engagement.

Staci A. Henshaw  
AUDITOR OF PUBLIC ACCOUNTS

LH: clj

cc: The Honorable Brian K. Patton, Chief Judge  
C. Eric Young, County Administrator  
Robyn M. de Socio, Executive Secretary  
Compensation Board  
Paul DeLosh, Director of Judicial Services  
Supreme Court of Virginia

**COUNTY OF TAZEWell**  
**CLERK OF THE CIRCUIT COURT**  
**STATEMENT OF ASSETS AND LIABILITIES**  
**AS OF JANUARY 31, 2023**

ASSETS	
Cash and Cash Equivalents	\$381,781
Unreimbursed Clerk's Expenses	-
<b>Total</b>	<b>381,781</b>
LIABILITIES	
Due to the Commonwealth of Virginia	8,830
Due to the County of Tazewell	26,415
Collections for others	285,358
Depository bonds	26,400
Moneys under control of the court	-
Condemnation Funds	2,724
Unspecified receipts	32,054
<b>Total</b>	<b>\$381,781</b>

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