



GAYLE ASHWORTH
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF ESSEX

AS OF JUNE 30, 2023

Auditor of Public Accounts
Staci A. Henshaw, CPA

www.apa.virginia.gov

(804) 225-3350



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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

July 24, 2023

Christina Ambrose
Interim Clerk of the Circuit Court
County of Essex

Robert L. Akers, Jr., Board Chairman
County of Essex

We have performed procedures on the accompanying Statement of Assets and Liabilities of Gayle Ashworth, former Clerk of the Circuit Court of the County of Essex at June 30, 2023. The Clerk of the Circuit Court is an elected constitutional officer who administers the County of Essex'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 June 30, 2023, and to turn over the assets, accounts, and records of the office to Christina Ambrose, 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, 2021 through March 31, 2023, the results of which are included in our report dated June 27, 2023.

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 Essex as of June 30, 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

LJH:vks

cc: The Honorable Michael E. Levy, Chief Judge
April Rounds, Acting County Administrator
Robyn M. de Socio, Executive Secretary
Compensation Board
Paul DeLosh, Director of Judicial Services
Supreme Court of Virginia

COUNTY OF ESSEX
CLERK OF THE CIRCUIT COURT
STATEMENT OF ASSETS AND LIABILITIES
AS OF JUNE 30, 2023

| ASSETS | |
|-------------------------------------|------------------|
| Cash and Cash Equivalents | \$326,112 |
| Unreimbursed Clerk's Expenses | - |
| Total | 326,112 |
| LIABILITIES | |
| Due to the Commonwealth of Virginia | \$ 3,307 |
| Due to the County of Essex | 20,346 |
| Collections for others | 46,190 |
| Depository bonds | 8,690 |
| Moneys under control of the court | 245,179 |
| Condemnation Funds | 2,400 |
| Unspecified receipts | - |
| Total | \$326,112 |

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