



THOMAS E. ROBERTS  
CLERK OF THE CIRCUIT COURT  
FOR THE  
CITY OF STAUNTON

AS OF  
DECEMBER 31, 2019

Auditor of Public Accounts  
Martha S. Mavredes, CPA  
[www.apa.virginia.gov](http://www.apa.virginia.gov)  
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**- TABLE OF CONTENTS -**

	<u>Pages</u>
INDEPENDENT AUDITOR'S REPORT	1-2
STATEMENT OF ASSETS AND LIABILITIES	3



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

January 16, 2020

Staci N. Falls  
Clerk of the Circuit Court  
City of Staunton

Carolyn W. Dull, City Mayor  
City of Staunton

We have performed procedures on the accompanying Statement of Assets and Liabilities of Thomas E. Roberts, former Clerk of the Circuit Court of the City of Staunton at December 31, 2019. The Clerk of the Circuit Court is an elected constitutional officer who administers the City of Staunton'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 December 31, 2019, and to turn over the assets, accounts, and records of the office to Staci N. Falls, 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, 2018 through September 30, 2019, the results of which are included in our report dated November 21, 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 City of Staunton as of December 31, 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  
Steven L. Rosenberg, City Manager  
Robyn M. de Socio, Executive Secretary  
Compensation Board  
Paul DeLosh, Director of Judicial Services  
Supreme Court of Virginia

**CITY OF STAUNTON  
CLERK OF THE CIRCUIT COURT  
STATEMENT OF ASSETS AND LIABILITIES  
AS OF DECEMBER 31, 2019**

ASSETS	
Cash and Cash Equivalents	\$530,704
<b>Total</b>	<b>530,704</b>
LIABILITIES	
Due to the Commonwealth of Virginia	12,093
Due to the City of Staunton	38,759
Collections for others	18,896
Depository bonds	7,095
Moneys under control of the court	334,406
Unspecified receipts	119,455
<b>Total</b>	<b>\$530,704</b>

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