



SHARON N. JONES
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF ISLE OF WIGHT

AS OF
JANUARY 31, 2020

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

February 4, 2020

Kathleen S. Torrence
Interim Clerk of the Circuit Court
County of Isle of Wight

William M. McCarty, Board Chair
County of Isle of Wight

We have performed procedures on the accompanying Statement of Assets and Liabilities of Sharon N. Jones, former Clerk of the Circuit Court of the County of Isle of Wight at January 31, 2020. The Clerk of the Circuit Court is an elected constitutional officer who administers the County of Isle of Wight'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, 2020, and to turn over the assets, accounts, and records of the office to Kathleen S. Torrence, 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, 2019 through January 31, 2020. A more comprehensive audit of the former Clerk was performed for the period of April 1, 2018 through March 31, 2019 the results of which are included in our report dated July 1, 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 County of Isle of Wight as of January 31, 2020, 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 Carl Edward Eason, Jr., Chief Judge
Randy R. Keaton, County Administrator
Robyn M. de Socio, Executive Secretary
Compensation Board
Paul DeLosh, Director of Judicial Services
Supreme Court of Virginia

**COUNTY OF ISLE OF WIGHT
CLERK OF THE CIRCUIT COURT
STATEMENT OF ASSETS AND LIABILITIES
AS OF JANUARY 31, 2020**

ASSETS	
Cash and Cash Equivalents	\$461,928
Unreimbursed Clerk's Expenses	-
Total	461,928
LIABILITIES	
Due to the Commonwealth of Virginia	22,442
Due to the County of Isle of Wight	74,703
Collections for others	144,414
Depository bonds	250
Moneys under control of the court	112,872
Condemnation Funds	-
Unspecified receipts	107,247
Total	\$461,928

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