

Rebecca Hogan, Clerk of the Circuit Court  
of the County of Frederick, Virginia

Report on Examination  
As of December 29, 2023

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## INDEPENDENT ACCOUNTANT'S REPORT

Sarah Kahle  
Clerk of the Circuit Court  
County of Frederick, Virginia

Josh Ludwig, Board Chairman  
County of Frederick, Virginia

Staci A. Henshaw, CPA  
Auditor of Public Accounts

We have examined the Statement of Assets and Liabilities of Rebecca Hogan, former Clerk of the Circuit Court of the County of Frederick, Virginia as of December 29, 2023. The Clerk of the Circuit Court is an elected constitutional officer who administers the County of Locality's court of record. The outgoing Clerk is responsible for the Statement of Assets and Liabilities as well as all records supporting the amounts presented in this financial statement. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Statement of Assets and Liabilities is in accordance with the criteria, in all material respects. An examination involves performing procedures to obtain evidence about the Statement of Assets and Liabilities. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

In our opinion, the schedule referred to above presents, in all material respects, the Statement of Assets and Liabilities of Rebecca Hogan, former Clerk of the Circuit Court of the County of Frederick, Virginia as of December 29, 2023 based on Chapter 7 of the *Specifications for Audits of Counties, Cities, and Towns* issued by the Auditor of Public Accounts.

*Brown, Edwards & Company, L.L.P.*

CERTIFIED PUBLIC ACCOUNTANTS

Harrisonburg, Virginia  
January 5, 2024

**COUNTY OF FREDERICK, VIRGINIA  
CLERK OF THE CIRCUIT COURT**

**STATEMENT OF ASSETS AND LIABILITIES  
as of December 29, 2023**

**ASSETS**

Cash and Cash Equivalents	\$ 938,194.17
Unreimbursed Clerk's Expenses	<u>-</u>
Total	<u><u>\$ 938,194.17</u></u>

**LIABILITIES**

Due to the Commonwealth of Virginia	\$ 35,650.05
Due to the County of Frederick	162,170.83
Collections for Others	298,099.51
Depository Bonds	61,306.68
Money under control of the court	218,471.40
Condemnation Funds	46,800.00
Unspecified receipts	<u>115,695.70</u>
Total	<u><u>\$ 938,194.17</u></u>

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