

Mark W. Scarce, Clerk of the Circuit Court
of the County of Pittsylvania, Virginia

Report on Examination
As of January 3, 2024

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INDEPENDENT ACCOUNTANT'S REPORT

Angie R. Harris
Clerk of the Circuit Court
County of Pittsylvania, Virginia

Darrell Dalton, Board Chairman
County of Pittsylvania, Virginia

Staci A. Henshaw, CPA
Auditor of Public Accounts

We have examined the Statement of Assets and Liabilities of Mark W. Scarce, former Clerk of the Circuit Court of the County of Pittsylvania, Virginia as of January 3, 2024. 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 Mark W. Scarce, former Clerk of the Circuit Court of the County of Pittsylvania, Virginia as of January 3, 2024, 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 3, 2024

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

**STATEMENT OF ASSETS AND LIABILITIES
as of January 3, 2024**

ASSETS

Cash and Cash Equivalents	\$ 2,113,243.40
Unreimbursed Clerk's Expenses	<u>-</u>
Total	<u><u>\$ 2,113,243.40</u></u>

LIABILITIES

Due to the Commonwealth of Virginia	\$ 3,582.95
Due to the County of Pittsylvania	13,042.82
Collections for Others	523,975.76
Depository Bonds	133,998.00
Money under control of the court	1,371,993.57
Condemnation Funds	-
Unspecified receipts	<u>66,650.30</u>
Total	<u><u>\$ 2,113,243.40</u></u>

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