



MAETTA H. CREWE  
CLERK OF THE CIRCUIT COURT  
FOR THE  
COUNTY OF PULASKI

AS OF DECEMBER 31, 2023

Auditor of Public Accounts  
Staci A. Henshaw, CPA

[www.apa.virginia.gov](http://www.apa.virginia.gov)  
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# Commonwealth of Virginia

## *Auditor of Public Accounts*

Staci A. Henshaw, CPA  
Auditor of Public Accounts

P.O. Box 1295  
Richmond, Virginia 23218

January 23, 2024

Spencer A. Rygas  
Clerk of the Circuit Court  
County of Pulaski

Laura Walters, Board Chair  
County of Pulaski

We have performed procedures on the accompanying Statement of Assets and Liabilities of Maetta H. Crewe, former Clerk of the Circuit Court of the County of Pulaski at December 31, 2023. The Clerk of the Circuit Court is an elected constitutional officer who administers the County of Pulaski'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, 2023, and to turn over the assets, accounts, and records of the office to Spencer A. Rygas, 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 limited review of the general ledger, tax debt set-off, liabilities, and court costs was also conducted for the period January 1, 2023, through December 31, 2023. A more comprehensive audit of the former Clerk was performed for the period of October 1, 2021, through December 31, 2022, 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 Pulaski as of December 31, 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

LH: clj

cc: The Honorable Hugh Lee Harrell, Chief Judge  
Jonathan Sweet, County Administrator  
Robyn M. de Socio, Executive Secretary  
Compensation Board  
Paul DeLosh, Director of Judicial Services  
Supreme Court of Virginia

**COUNTY OF PULASKI  
CLERK OF THE CIRCUIT COURT  
STATEMENT OF ASSETS AND LIABILITIES  
AS OF DECEMBER 31, 2023**

ASSETS	
Cash and Cash Equivalents	\$299,667
<b>Total</b>	<b>299,667</b>
LIABILITIES	
Due to the Commonwealth of Virginia	5,669
Due to the County of Pulaski	40,618
Collections for others	233,572
Depository bonds	17,819
Unspecified receipts	1,989
<b>Total</b>	<b>\$299,667</b>

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