



RHONDA D. PERDUE
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF ROANOKE

AS OF DECEMBER 31, 2023

Auditor of Public Accounts
Staci A. Henshaw, CPA

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Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

January 24, 2024

W. Michael Galliher
Clerk of the Circuit Court
County of Roanoke

Martha B. Hooker, Board Chair
County of Roanoke

We have performed procedures on the accompanying Statement of Assets and Liabilities of Rhonda D. Perdue, former Interim Clerk of the Circuit Court of the County of Roanoke at December 31, 2023. The Clerk of the Circuit Court is an elected constitutional officer who administers the County of Roanoke's court of record. All records supporting the amounts presented in this financial statement are the responsibility of the outgoing Interim Clerk.

The purpose of the limited procedures we performed was to determine the accountability of the former Interim Clerk at December 31, 2023, and to turn over the assets, accounts, and records of the office to W. Michael Galliher, 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 Interim 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 January 1, 2022, through December 31, 2022, the results of which are included in our report dated February 21, 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 Roanoke 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

LJH:vks

cc: The Honorable J. Christopher Clemens, Chief Judge
Richard L. Caywood, County Administrator
Robyn M. de Socio, Executive Secretary
Compensation Board
Paul DeLosh, Director of Judicial Services
Supreme Court of Virginia

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

ASSETS	
Cash and Cash Equivalents	\$1,345,334
Total	1,345,334
LIABILITIES	
Due to the Commonwealth of Virginia	\$19,469
Due to the County of Roanoke	110,226
Collections for others	700,705
Depository bonds	80,362
Moneys under control of the court	403,519
Condemnation Funds	6,957
Unspecified receipts	24,096
Total	\$1,345,334

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