



SARONA IRVING
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF SHENANDOAH

AS OF DECEMBER 31, 2023

Auditor of Public Accounts
Staci A. Henshaw, CPA

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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

February 5, 2024

Karla S. Ortts
Clerk of the Circuit Court
County of Shenandoah

Dennis Morris, Chairman
County of Shenandoah

We have performed procedures on the accompanying Statement of Assets and Liabilities of Sarona Irvin, former Clerk of the Circuit Court of the County of Shenandoah at December 31, 2023. The Clerk of the Circuit Court is an elected constitutional officer who administers the County of Shenandoah'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 Karla S. Ortts, 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 more comprehensive audit of the former Clerk was performed for the period of January 1, 2023, through December 31, 2023, the results of which are included in our report dated February 26, 2024.

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 Shenandoah 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: clj

cc: The Honorable Alexander R. Iden, Chief Judge
Evan Vass, County Administrator
Robyn M. de Socio, Executive Secretary
Compensation Board
Paul DeLosh, Director of Judicial Services
Supreme Court of Virginia

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

ASSETS	
Cash and Cash Equivalents	\$725,177
Total	725,177
LIABILITIES	
Due to the Commonwealth of Virginia	10,787
Due to the County of Shenandoah	50,472
Collections for others	468,590
Depository bonds	4,658
Moneys under control of the court	187,821
Unspecified receipts	2,849
Total	\$725,177

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