

COUNTY OF PRINCE GEORGE, VIRGINIA
REPORT ON COUNTY CLERK OF THE CIRCUIT COURT'S
TURNOVER AUDIT

AS OF DECEMBER 31, 2021

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ROBINSON, FARMER, COX ASSOCIATES, PLLC

Certified Public Accountants

Independent Accountants' Report

Joyce B. Jackson
Interim Clerk of the Circuit Court
County of Prince George

Marlene Waymack, Board Chair
County of Prince George

We have performed procedures on the accompanying Statement of Assets and Liabilities of C. Bishop Knott, former Clerk of the Circuit Court of the County of Prince George at December 31, 2021. The Clerk of the Circuit Court is an elected constitutional officer who administers the County of Prince George'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, 2021, and to turn over the assets, accounts, and records of the office to Joyce B. Jackson, 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 July 1, 2020 through June 30, 2021, the results of which are included in our report dated March 24, 2022.

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 Prince George as of December 31, 2021, on the cash basis of accounting described above

We acknowledge the cooperation extended to us during this engagement.

Robinson, Farmer, Cox Associates
Richmond, Virginia
April 5, 2022

cc: The Honorable William Edward Tomko, III, Chief Judge
Jeffrey D. Stoke, Interim County Administrator

COUNTY OF PRINCE GEORGE, VIRGINIA
Clerk of the Circuit Court
Statement of Assets and Liabilities
As of December 31, 2021

Assets:

Cash and Cash Equivalents	\$ 440,124
Unreimbursed Clerk's Expenses	<u>-</u>
Total assets	<u>\$ 440,124</u>

Liabilities:

Due to the Commonwealth of Virginia	\$ 27,144
Due to the County of Prince George	137,740
Collections for others	494
Depository bonds	46,000
Moneys under control of the court	175,162
Condemnation Funds	8,773
Unspecified receipts	<u>44,811</u>
Total liabilities	<u>\$ 440,124</u>

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

Supplemental Statements

**COUNTY OF PRINCE GEORGE, VA.
TURNOVER OF CLERK OF THE CIRCUIT COURT
AS OF DECEMBER 31, 2021**

SCHEDULE OF UNUSED MANUAL RECEIPTS AND UNUSED CHECKS

This is to certify that to the best of my knowledge and belief, the foregoing list is a true and correct statement of all unused receipt books and unused checks on hand at the close of business on December 31, 2021 and the said receipt books and checks are now turned over to the incoming Clerk of the Circuit Court. The incoming clerk respectively acknowledges the receipt of the said unused receipt books and checks.

UNUSED MANUAL RECEIPTS		
TYPE OF RECEIPT /BOOK /#	BEGINNING #	ENDING #
Manual receipt book	4348	4350
CHECKING ACCOUNT #	UNUSED CHECKS ON HAND	
20370	13166	13767

SIGNED AND WITNESSED:

OUTGOING CLERK



DATE

4/6/2022

INCOMING CLERK

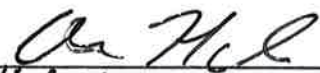


DATE

4/6/2022

WITNESS:

AUDITOR



DATE

4/6/22

**COUNTY OF PRINCE GEORGE, VA.
TURNOVER OF CLERK OF THE CIRCUIT COURT
AS OF DECEMBER 31, 2021**

SCHEDULE OF CASH AND CASH ITEMS ON HAND

This is to certify that to the best of my knowledge and belief, the following list is a true and correct statement of cash and cash items on hand at the close of business on December 31, 2021 and the said cash and cash items in the amount of \$10,206 is now turned over to incoming Clerk of the Circuit Court, who acknowledges receipt of such.

Description of Funds:

Daily Deposit	\$10,056.48
Change Fund	150.00
Stamps	
Garnishments	
Credit Card Receipts	
Other Un-deposited/Unrecorded Funds	

Total: \$10,206.48

SIGNED AND WITNESSED:

OUTGOING CLERK

C. Bailey Kratt

DATE

4/6/2022

INCOMING CLERK

Jayce Jackson

DATE

4/6/2022

WITNESS:

AUDITOR

A. H. L.

DATE

4/6/22

**COUNTY OF PRINCE GEORGE, VA.
TURNOVER OF CLERK OF THE CIRCUIT COURT
AS OF DECEMBER 31, 2021**

SCHEDULE OF CASH ON DEPOSIT

This is to certify that to the best of my knowledge and belief, the foregoing list is a true and correct statement of all cash in banks at the close of business on December 31, 2021 and the amount of \$ 429,917.87 is now turned over to the incoming Clerk of the Circuit Court. The incoming clerk respectively acknowledges the receipt of the cash in banks as listed.

Balances on deposit may be held as demand deposits, invested money markets or Certificates of Deposit. Balances on deposit in banks at close of business on December 31, 2021, and outstanding checks (if any) drawn there against are as follows:

Bank Name/Account Type	Balance per Bank	Outstanding Checks	Additional Items	Balance per Ledger	Note
BSV Checking	\$292,825.12	(\$27,638.36)	(176.59)	\$265,010.17	
BSV Savings	\$24,988.65			\$24,988.65	
BSV Savings	\$1,334.41			\$1,334.41	
BSV Savings	\$60,134.70			\$60,134.70	
BSV Savings	\$2,339.17			\$2,339.17	
BSV Savings	\$73,811.62			\$73,811.62	
BSV Savings	\$2,299.15			\$2,299.15	
Totals:	\$457,732.82	(\$27,638.36)	(\$176.59)	\$429,917.87	

SIGNED AND WITNESSED:

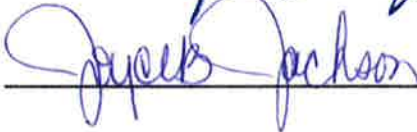
OUTGOING CLERK



DATE

4/6/2022

INCOMING CLERK



DATE

4/6/2022

WITNESS:

AUDITOR



DATE

4/6/22

**COUNTY OF PRINCE GEORGE, VA.
TURNOVER OF CLERK OF THE CIRCUIT COURT
AS OF DECEMBER 31, 2021**

STATEMENT OF ASSETS AND LIABILITIES

ASSETS

Cash and Cash Equivalents	\$440,124.35
Unreimbursed Clerk's Expenses	\$0.00

Total

LIABILITIES

Due to the Commonwealth of Virginia	\$27,143.76
Due to the County of Prince George	\$137,740.35
Collections for others	\$494.00
Depository bonds	\$46,000.00
Moneys under control of the court	\$175,162.45
Condemnation Funds	\$8,772.73
Unspecified receipts	\$44,811.06

Total	\$440,124.35
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SIGNED AND WITNESSED:

OUTGOING CLERK



DATE

4/6/2022

INCOMING CLERK

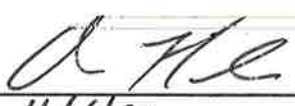


DATE

4/6/2022

WITNESS:

AUDITOR



DATE

4/6/22

**COUNTY OF PRINCE GEORGE, VA.
TURNOVER OF CLERK OF THE CIRCUIT COURT
AS OF DECEMBER 31, 2021**

SCHEDULE OF ACCOUNTS RECEIVABLE

This is to certify that to the best of my knowledge and belief, the foregoing list is a true and correct statement of all accounts receivable at the close of business on December 31, 2021, and the said accounts receivable in the amount of \$3,974,513.75 are now turned over to the incoming clerk of the circuit court.

ACCOUNTS RECEIVABLE	
FAS Accounts Receivable (Account 601/975)	\$3,974,513.75
other	
Total	\$3,974,513.75

SIGNED AND WITNESSED:

OUTGOING CLERK



DATE

4/6/2022

INCOMING CLERK



DATE

4/6/2022

WITNESS:

AUDITOR



DATE

4/6/22