

COUNTY OF NOTTOWAY, VIRGINIA
REPORT ON COUNTY CLERK OF THE CIRCUIT COURT'S
TURNOVER AUDIT
AS OF DECEMBER 31, 2025

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Independent Accountants' Report

To the Honorable Jane L. Brown
To the Honorable Kathryn L. Spence
The County of Nottoway, Virginia

The Virginia Auditor of Public Accounts

We have examined the accompanying Statement of Assets and Liabilities of Jane L. Brown, Clerk of the Circuit Court of the County of Nottoway, Virginia, at *December 31, 2025*. We have also examined the accompanying supplemental schedules. The Clerk of the Circuit Court of the County of Nottoway, Virginia is responsible for the schedule and receipts in accordance with the criteria set forth in Chapter 7 of the *Specifications for Audits of Counties, Cities, and Towns*, issued by the Auditor of Public Accounts. Our responsibility is to express an opinion on the Statement of Assets and Liabilities and the supplemental schedules based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the *Specifications for Audits of Counties, Cities, and Towns* issued by the Auditor of Public Accounts. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Statement of Assets and Liabilities and supplemental schedules are in accordance with the criteria, in all material respects. An examination involves performing procedures to obtain evidence about the Statement of Assets and Liabilities and supplemental schedules. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of the financial statement and supplemental schedules, 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.

Chapter 7 of the *Specifications for Audits of Counties, Cities, and Towns*, issued by the Auditor of Public Accounts requires a turnover audit whenever a Clerk of the Circuit Court leaves office. The accompanying Statement of Assets and Liabilities and supplemental schedules were prepared to turn over the assets reported on the schedules to Kathryn L. Spence, who was appointed Clerk of the Circuit Court effective January 1, 2026.

In our opinion, based on our examination, the accompanying statement and schedules referred to above present, in all material respects, the assets of Jane L. Brown, Clerk of the Circuit Court of the County of Nottoway, Virginia, turned over to the incoming Clerk of the Circuit Court at December 31, 2025, in accordance with the criteria set forth in Chapter 7 of the *Specifications for Audits of Counties, Cities, and Towns*, issued by the Auditor of Public Accounts.

This report is intended solely for the information and use of the Clerk of Circuit Court the County of Nottoway, Virginia, and the Auditor of Public Accounts, and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

Robinson, Farmer, Cox Associates
Richmond, Virginia
February 25, 2026

COUNTY OF NOTTOWAY, VIRGINIA
Clerk of the Circuit Court
Statement of Assets and Liabilities
As of December 31, 2025

Assets:

Cash and Cash Equivalents	\$ 374,518.47
Unreimbursed Clerk's Expenses	<u>-</u>
Total assets	<u>\$ 374,518.47</u>

Liabilities:

Due to the Commonwealth of Virginia	\$ 6,324.43
Due to the County of Nottoway	22,161.25
Collections for Others	20,674.62
Depository Bonds	2,200.00
Moneys Under Control of the Court	245,376.01
Condemnation Funds	620.83
Non-reverting Funds	76,966.53
Unspecified Receipts	<u>194.80</u>
Total liabilities	<u>\$ 374,518.47</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 NOTTOWAY, VIRGINIA
 TURNOVER OF CLERK OF THE CIRCUIT COURT
 AS OF DECEMBER 31, 2025**

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, 2025 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 #
Plain	20138	20550
Wills	2578	3450
Civil	001	300
Deeds	40	300
Deeds	6601	6900
CHECKING ACCOUNT #	UNUSED CHECKS ON HAND	
1349431	24314	24374

SIGNED AND WITNESSED:

OUTGOING CLERK *Jane L. Brown* DATE 01-02-2026

INCOMING CLERK *Kathryn L. Spence* DATE 1/2/2026

WITNESS:

AUDITOR *AHL*
 DATE 1/2/26

**COUNTY OF NOTTOWAY, VIRGINIA
TURNOVER OF CLERK OF THE CIRCUIT COURT
AS OF DECEMBER 31, 2025**

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, 2025 and the said cash and cash items in the amount of \$6,939.61 is now turned over to incoming Clerk of the Circuit Court, who acknowledges receipt of such.

Description of Funds:

Daily Deposit	\$ 6,689.61
Change Fund	250.00
Stamps	
Garnishments	
Credit Card Receipts	
Other Un-deposited/Unrecorded Funds	

Total: \$ 6,939.61

SIGNED AND WITNESSED:

OUTGOING CLERK *Jane E. Brown* DATE 01-02-2026

INCOMING CLERK *Kathryn L. Spence* DATE 1/2/2026

WITNESS:

AUDITOR *AHL*
DATE 1/2/26

**COUNTY OF NOTTOWAY, VIRGINIA
 TURNOVER OF CLERK OF THE CIRCUIT COURT
 AS OF DECEMBER 31, 2025**

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, 2025 and the amount of \$367,578.86 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, 2025, 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
Citizens Bank & Trust Checking	\$221,369.77	(\$54,689.72)	(\$467.16)	\$166,212.89	
Citizens Bank & Trust Savings	\$23,708.46		(\$409.57)	\$23,298.89	
Citizens Bank & Trust Savings	\$8,824.13		(\$2.22)	\$8,821.91	
Citizens Bank & Trust Savings	\$13,453.14			\$13,453.14	
Citizens Bank & Trust Savings	\$28,665.54		(\$74.02)	\$28,591.52	
Citizens Bank & Trust Savings	\$5,570.83		(\$66.39)	\$5,504.44	
Citizens Bank & Trust Savings	\$26,042.48		(\$63.00)	\$25,979.48	
Citizens Bank & Trust Savings	\$26,070.41		(\$118.76)	\$25,951.65	
Citizens Bank & Trust Savings	\$8,097.42		(\$96.49)	\$8,000.93	
Benchmark Savings	\$8,982.68		(\$165.17)	\$8,817.51	
Benchmark Savings	\$8,982.69		(\$165.17)	\$8,817.52	
Benchmark Savings	\$8,982.68		(\$165.17)	\$8,817.51	
Benchmark Savings	\$14,828.04		(\$366.48)	\$14,461.56	
Benchmark Savings	\$21,408.25		(\$558.34)	\$20,849.91	
Totals:	\$424,986.52	(\$54,689.72)	(\$2,717.94)	\$367,578.86	

SIGNED AND WITNESSED:

OUTGOING CLERK James L. Brown DATE 02-24-2026

INCOMING CLERK Kathryn L. Spence DATE 2/24/2026

WITNESS:

AUDITOR Ch. Hill
 DATE 2/24/26

**COUNTY OF NOTTOWAY, VIRGINIA
TURNOVER OF CLERK OF THE CIRCUIT COURT
AS OF DECEMBER 31, 2025**

STATEMENT OF ASSETS AND LIABILITIES

ASSETS

Cash and Cash Equivalents	\$374,518.47
Unreimbursed Clerk's Expenses	\$0.00
 Total	 \$374,518.47

LIABILITIES

Due to the Commonwealth of Virginia	\$6,324.43
Due to the County of Nottoway	\$22,161.25
Collections for others	\$20,674.62
Depository bonds	\$2,200.00
Moneys under control of the court	\$245,376.01
Condemnation Funds	\$620.83
Non-reverting Funds	\$76,966.53
Unspecified receipts	\$194.80
 Total	 \$374,518.47

SIGNED AND WITNESSED:

OUTGOING CLERK *Jane L. Brown* DATE 01-02-2026

INCOMING CLERK *Kathryn L. Spence* DATE 01-02-2026

WITNESS:

AUDITOR *AHL*
DATE 1/2/26

**COUNTY OF NOTTOWAY, VIRGINIA
TURNOVER OF CLERK OF THE CIRCUIT COURT
AS OF DECEMBER 31, 2025**

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, 2025, and the said accounts receivable in the amount of \$3,248,471.70 are now turned over to the incoming clerk of the circuit court.

ACCOUNTS RECEIVABLE	
FAS Accounts Receivable (Account 601/975)	\$3,248,471.70
Total	\$3,248,471.70

SIGNED AND WITNESSED:

OUTGOING CLERK *Jane R. Brown* DATE 01-02-2026

INCOMING CLERK *Kathryn L. Spence* DATE 01-02-2026

WITNESS:

AUDITOR *AHL*
DATE 1/2/26