



K. W. MCCLANAHAN, II
GENERAL RECEIVER OF THE CIRCUIT COURT
FOR THE
COUNTY OF BUCHANAN

AS OF
JUNE 2, 2021

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 10, 2022

The Honorable Brian K. Patton
Chief Judge
County of Buchanan

We have performed procedures on the accompanying Statement of Assets and Liabilities of K. W. McClanahan II, former General Receiver for the Circuit Court of the County of Buchanan as of June 2, 2021. All records supporting the amounts presented in this financial statement are the responsibility of the outgoing General Receiver.

The purpose of the procedures we performed was to determine the accountability of the former General Receiver at June 2, 2021, and to turn over the assets, accounts, and records to Stephen Gooch, the newly appointed General Receiver.

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.

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 General Receiver of the County of Buchanan as of June 2, 2021, 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

SAH: clj

cc: Beverly S. Tiller, Clerk
Stephen Gooch, General Receiver
Paul DeLosh, Director of Judicial Services
Supreme Court of Virginia

County of Buchanan General Receiver of The Circuit Court Statement of Assets and Liabilities as of June 2, 2021		Exhibit A
ASSETS		
Money Market		\$ 552,855
Total		552,855
LIABILITIES		
Receiver funds held for Designees		552,855
Total		\$ 552,855

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