



JANICE JESSUP  
CLERK OF THE CIRCUIT COURT  
FOR THE  
COUNTY OF CARROLL  
  
REPORT ON AUDIT  
DECEMBER 15, 2015

Auditor of Public Accounts  
Martha S. Mavredes, CPA  
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Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

January 28, 2016

Gerald R. Goad  
Clerk of the Circuit Court  
County of Carroll

Phil D. McCraw, Board Chairman  
County of Carroll

We have performed procedures on the accompanying Statement of Assets and Liabilities of Janice Jessup, former Clerk of the Circuit Court of the County of Carroll for March 1, 2015 through December 15, 2015. The Clerk of the Circuit Court is an elected constitutional officer who administers the County of Carroll'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 15, 2015, and to turn over the assets, accounts, and records of the office to Gerald R. Goad, 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, 2014 through February 28, 2015, the results of which are included in our report dated July 1, 2015. Some of the findings from the comprehensive audit remain unresolved and further corrective action is needed by the incoming Clerk. We will follow up on these items in our next comprehensive audit.

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 Carroll as of December 15, 2015, on the cash basis of accounting described above.

We acknowledge the cooperation extended to us during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM:alh

cc: The Honorable Josiah T. Showalter, Jr., Chief Judge  
Nikki Cannon, Interim County Administrator  
Robyn M. de Socio, Executive Secretary  
Compensation Board  
Paul DeLosh, Director of Judicial Services  
Supreme Court of Virginia

**COUNTY OF CARROLL**  
**CLERK OF THE CIRCUIT COURT**  
**STATEMENT OF ASSETS AND LIABILITIES**  
**AS OF DECEMBER 15, 2015**

<b>ASSETS</b>	
<b>Cash and Cash Equivalents</b>	<b>\$779,876</b>
<b>LIABILITIES</b>	
<b>Due to the Commonwealth of Virginia</b>	<b>2,866</b>
<b>Due to the County of Carroll</b>	<b>43,018</b>
<b>Collections for others</b>	<b>274,709</b>
<b>Depository bonds</b>	<b>17,000</b>
<b>Moneys under control of the court</b>	<b>390,490</b>
<b>Condemnation Funds</b>	<b>48,301</b>
<b>Unspecified receipts</b>	<b><u>3,492</u></b>
<b>Total</b>	<b><u>\$779,876</u></b>
<i>This Statement was prepared using the cash basis of accounting, which records cash receipts when received and disbursements when made.</i>	