

**COUNTY OF SURRY, VIRGINIA**

**REPORT ON COUNTY CLERK OF THE CIRCUIT COURT'S**

**TURNOVER AUDIT**

**AS OF DECEMBER 29, 2023**

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ROBINSON, FARMER, COX ASSOCIATES, PLLC

Certified Public Accountants

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**Independent Accountants' Report**

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To the Honorable Thomas L.S. Mayes  
To the Honorable Gail P. Clayton  
The County of Surry, Virginia

The Virginia Auditor of Public Accounts

We have examined the accompanying Statement of Assets and Liabilities of Gail P. Clayton of the Circuit Court of the County of Surry, Virginia, at December 29, 2023. We have also examined the accompanying supplemental schedules. The Clerk of the Circuit Court of the County of Surry, Virginia is responsible for the schedule and receipts in accordance with the criteria set forth in §58.1-3136 of the Code of Virginia. Our responsibility is to express an opinion on the Statement of Assets and Liabilities and the supplemental schedules based on our examination. We did not examine the Turnover Receipt of Uncollected State Taxes from Outgoing Treasurer to Incoming Treasurer. This schedule was examined by other accountants whose report has been furnished to us, and our opinion, insofar as it relates to the amount shown on these schedules, is based solely on the report of other accountants.

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.

§58.1-3136 of the Code of Virginia 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 Thomas L.S. Mayes, who was appointed Clerk of the Circuit Court effective January 1, 2024.

In our opinion, based on our examination, the accompanying statement and schedules referred to above present, in all material respects, the assets of Gail P. Clayton, Clerk of the Circuit Court of the County of Surry, Virginia, turned over to the incoming Clerk of the Circuit Court at December 29, 2023, 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 Surry, 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  
August 8, 2024

**COUNTY OF SURRY, VIRGINIA**  
**Clerk of the Circuit Court**  
**Schedule of Assets and Liabilities**  
**As of December 29, 2023**

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**Assets:**

Cash and Cash Equivalents	\$ 694,318
Unreimbursed Clerk's Expenses	<u>-</u>
Total assets	<u>\$ 694,318</u>

**Liabilities:**

Due to the Commonwealth of Virginia	\$ 3,648
Due to the County of Surry	16,007
Collections for others	44,480
Depository bonds	6,500
Moneys under control of the court	450,395
Condemnation Funds	36,681
Unspecified receipts	<u>136,607</u>
Total liabilities	<u>\$ 694,318</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 SURRY, VIRGINIA  
TURNOVER OF CLERK OF THE CIRCUIT COURT  
AS OF DECEMBER 29, 2023

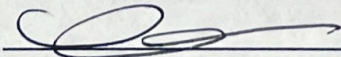
**SCHEDULE OF UNUSED MANUAL RECEIPTS AND UNUSED CHECKS**

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 29, 2023 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	694588	694785
CHECKING ACCOUNT #	UNUSED CHECKS ON HAND	
55500951	10529	10531

SIGNED AND WITNESSED:

OUTGOING CLERK

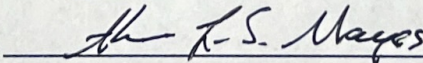


DATE

Sean 12/29/23

*Signed*  
8/8/24

INCOMING CLERK

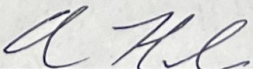


DATE

Aug. 8<sup>th</sup>, 2024

WITNESS:

AUDITOR



DATE

8/8/24

COUNTY OF SURRY, VIRGINIA  
TURNOVER OF CLERK OF THE CIRCUIT COURT  
AS OF DECEMBER 29, 2023

SCHEDULE OF CASH AND CASH ITEMS ON HAND

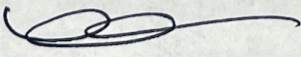
This is to certify that to the best of my knowledge and belief, the following list is a true and correct statement of cash and cash items on hand at the close of business on December 29, 2023 and the said cash and cash items in the amount of \$3,916.17 is now turned over to incoming Clerk of the Circuit Court, who acknowledges receipt of such.

Description of Funds:

Daily Deposit	\$ 3,866.17
Change Fund	50.00
Stamps	
Garnishments	
Credit Card Receipts	
Other Un-deposited/Unrecorded Funds	

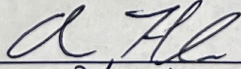
Total: \$ 3,916.17

SIGNED AND WITNESSED:

OUTGOING CLERK  DATE Sean 12/29/23 / Signell 8/8/24

INCOMING CLERK Alan L. S. Mayes DATE Aug. 8, 2024

WITNESS:

AUDITOR 

DATE 8/8/24

**COUNTY OF SURRY, VIRGINIA  
TURNOVER OF CLERK OF THE CIRCUIT COURT  
AS OF DECEMBER 29, 2023**

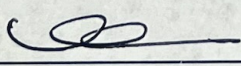
**SCHEDULE OF CASH ON DEPOSIT**

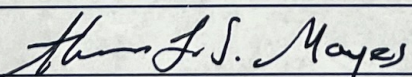
This is to certify that to the best of my knowledge and belief, the foregoing list is a true and correct statement of all cash in banks at the close of business on December 29, 2023 and the amount of \$690,401.96 is now turned over to the incoming Clerk of the Circuit Court. The incoming clerk respectively 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 29, 2023, and outstanding checks (if any) drawn there against are as follows:

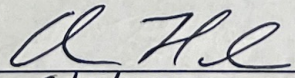
Bank Name/Account Type	Balance per Bank	Outstanding Checks	Additional Items	Balance per Ledger	Note
Primis - Checking	\$249,227.83	(\$16,443.05)		\$232,784.78	
Primis - Savings	\$213.97			\$213.97	
Primis - Savings	\$37.90			\$37.90	
Primis - Savings	\$2,735.86			\$2,735.86	
Primis - Savings	\$2,625.76			\$2,625.76	
Primis - Savings	\$260.71			\$260.71	
Primis - Savings	\$393.89			\$393.89	
Primis - Savings	\$152.67			\$152.67	
Primis - Savings	\$1,909.74			\$1,909.74	
Primis - Savings	\$186,316.82			\$186,316.82	
Primis - Savings	\$186,316.82			\$186,316.82	
Primis - Savings	\$71,502.06			\$71,502.06	
Primis - Savings	\$5,150.98			\$5,150.98	
Totals:	\$706,845.01	(\$16,443.05)		\$690,401.96	

**SIGNED AND WITNESSED:**

OUTGOING CLERK  DATE 12/29/23 / 8/8/24 <sup>Sean</sup> <sup>Sequell</sup>

INCOMING CLERK  DATE Aug. 8<sup>th</sup>, 2024

**WITNESS:**

AUDITOR 

DATE 8/8/24

COUNTY OF SURRY, VIRGINIA  
TURNOVER OF CLERK OF THE CIRCUIT COURT  
AS OF DECEMBER 29, 2023

SCHEDULE OF ASSETS AND LIABILITIES

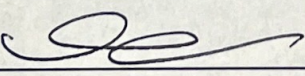
**ASSETS**

Cash and Cash Equivalents	\$694,318.13
Unreimbursed Clerk's Expenses	\$0.00
 Total	 \$694,318.13

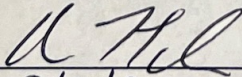
**LIABILITIES**

Due to the Commonwealth of Virginia	\$3,647.91
Due to the County of Surry	\$16,007.26
Collections for others	\$44,480.47
Depository bonds	\$6,500.00
Moneys under control of the court	\$450,394.57
Condemnation funds	\$36,680.91
Unspecified receipts	\$136,607.01
 Total	 \$694,318.13

**SIGNED AND WITNESSED:**

OUTGOING CLERK		DATE	<u>12/29/23</u> / <u>8/8/24</u>
INCOMING CLERK	<u>Mr. L. F. Mayes</u>	DATE	<u>Aug. 8<sup>th</sup>, 2024</u>

**WITNESS:**

AUDITOR	
DATE	<u>8/8/24</u>

COUNTY OF SURRY, VIRGINIA  
TURNOVER OF CLERK OF THE CIRCUIT COURT  
AS OF DECEMBER 29, 2023

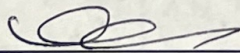
SCHEDULE OF ACCOUNTS RECEIVABLE

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 29, 2023, and the said accounts receivable in the amount of \$310,259.95 are now turned over to the incoming clerk of the circuit court.

ACCOUNTS RECEIVABLE	
FAS Accounts Receivable (Account 601/975)	\$310,259.95
<i>other</i>	
Total	\$310,259.95

SIGNED AND WITNESSED:

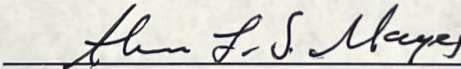
OUTGOING CLERK



DATE

*San 29/23 / Signall*  
*12/29/23 / 8/8/24*

INCOMING CLERK

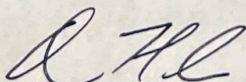


DATE

*Aug. 8<sup>th</sup> 2024*

WITNESS:

AUDITOR



DATE

*8/8/24*