



CATHY DALE
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF GLOUCESTER

AS OF DECEMBER 31, 2025

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

August 24, 2026

Gloria Owens
Clerk of the Circuit Court
County of Gloucester

Ashley Chriscoe, Board Chair
County of Gloucester

We have performed procedures necessary to determine the financial position of Cathy Dale, former Clerk of the Circuit Court of the County of Gloucester, at December 31, 2025, and prepared the accompanying Schedule of Funds on Hand and Amounts for Future Distribution. The Clerk of the Circuit Court is an elected constitutional officer who administers the County of Gloucester's court of record. All records supporting the amounts presented in this schedule 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, 2025, and to turn over the assets, accounts, and records of the office to Gloria Owens, the newly appointed Clerk of the Circuit Court. The amounts in the accompanying Schedule of Funds on Hand and Amounts for Future Distribution were obtained and substantiated using documentation the outgoing and incoming Clerks provided to us, such as bank statements, financial reports, and court case files. We also verified the termination of the former Clerk's access to financial and other systems and the Court's bank account. A limited review of the general ledger, tax debt set-off, liabilities, and court costs was conducted for the period April 1, 2025, through December 31, 2025. A more comprehensive review of the outgoing Clerk was performed for the period of January 1, 2024, through March 31, 2025, the results of which are included in our report dated July 3, 2025.

We acknowledge the cooperation extended to us during this engagement.

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LJH/vks

cc: The Honorable Joshua DeFord, Chief Judge
Carol Steele, County Administrator
Robyn de Socio, Executive Secretary
Compensation Board
Paul DeLosh, Director of Judicial Services
Supreme Court of Virginia

**COUNTY OF GLOUCESTER
CLERK OF THE CIRCUIT COURT
SCHEDULE OF FUNDS ON HAND AND FUTURE DISTRIBUTIONS
AS OF DECEMBER 31, 2025**

FUNDS ON HAND	
Cash and Cash Equivalents	\$1,349,607
FUTURE DISTRIBUTIONS	
Due to the Commonwealth of Virginia	\$ 18,641
Due to the County of Gloucester	71,156
Collections for others	951,770
Depository bonds	10,800
Moneys under control of the court	238,993
Condemnation Funds	15,425
Non-reverting Funds	42,822
Unspecified receipts	0
Total	\$1,349,607