



ERICA W. CONNER
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF MONTGOMERY

AS OF FEBRUARY 28, 2023

Auditor of Public Accounts

Staci A. Henshaw, CPA

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Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

March 3, 2023

Tiffany M. Couch
Interim Clerk of the Circuit Court
County of Montgomery

Sherri M. Blevins, Board Chair
County of Montgomery

We have performed procedures on the accompanying Statement of Assets and Liabilities of Erica W. Conner, former Clerk of the Circuit Court of the County of Montgomery at February 28, 2023. The Clerk of the Circuit Court is an elected constitutional officer who administers the County of Montgomery'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 February 28, 2023, and to turn over the assets, accounts, and records of the office to Tiffany M. Couch, the newly appointed Interim 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 limited review of the general ledger, tax debt set-off, liabilities, and court costs was also conducted for the period April 1, 2022, through February 28, 2023. A more comprehensive audit of the former Clerk was performed for the period of October 1, 2020, through March 31, 2022, the results of which are included in our report dated July 5, 2022.

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 Montgomery as of February 28, 2023, 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

LJH:vks

cc: The Honorable Hugh Lee Harrell, Chief Judge
F. Craig Meadows, County Administrator
Robyn M. de Socio, Executive Secretary
Compensation Board
Paul DeLosh, Director of Judicial Services
Supreme Court of Virginia

**COUNTY OF MONTGOMERY
CLERK OF THE CIRCUIT COURT
STATEMENT OF ASSETS AND LIABILITIES
AS OF FEBRUARY 28, 2023**

ASSETS	
Cash and Cash Equivalents	\$1,172,714
Total	1,172,714
LIABILITIES	
Due to the Commonwealth of Virginia	\$ 14,494
Due to the County of Montgomery	74,817
Collections for others	590,093
Depository bonds	48,270
Moneys under control of the court	444,247
Unspecified receipts	793
Total	\$1,172,714

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