



NAN R. COLLEY  
CLERK OF THE CIRCUIT COURT  
FOR THE  
COUNTY OF CHARLOTTE

AS OF MAY 31, 2023

Auditor of Public Accounts  
Staci A. Henshaw, CPA

[www.apa.virginia.gov](http://www.apa.virginia.gov)

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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

June 21, 2023

Annette Clowdis  
Clerk of the Circuit Court  
County of Charlotte

Gary D. Walker, Board Chair  
County of Charlotte

We have performed procedures on the accompanying Statement of Assets and Liabilities of Nan R. Colley, former Clerk of the Circuit Court of the County of Charlotte at May 31, 2023. The Clerk of the Circuit Court is an elected constitutional officer who administers the County of Charlotte'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 May 31, 2023, and to turn over the assets, accounts, and records of the office to Annette Clowdis, 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 more comprehensive audit of the former Clerk was performed for the period of October 1, 2021, through March 31, 2023, the results of which are included in our report dated June 21, 2023.

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 Charlotte as of May 31, 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 Donald C. Blessing, Chief Judge  
Daniel N. Witt, County Administrator  
Robyn M. de Socio, Executive Secretary  
Compensation Board  
Paul DeLosh, Director of Judicial Services  
Supreme Court of Virginia

**COUNTY OF CHARLOTTE  
CLERK OF THE CIRCUIT COURT  
STATEMENT OF ASSETS AND LIABILITIES  
AS OF MAY 31, 2023**

ASSETS	
Cash and Cash Equivalents	\$173,717
Unreimbursed Clerk's Expenses	<u>0</u>
<b>Total</b>	<b><u>\$173,717</u></b>
LIABILITIES	
Due to the Commonwealth of Virginia	5,468
Due to the County of Charlotte	29,650
Collections for others	48,984
Depository bonds	3,521
Moneys under control of the court	82,366
Condemnation Funds	3,728
Unspecified receipts	<u>0</u>
<b>Total</b>	<b><u>\$173,717</u></b>

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