

CITY OF MARTINSVILLE, VIRGINIA

REPORT ON COUNTY CLERK OF THE CIRCUIT COURT'S

TURNOVER AUDIT

AS OF DECEMBER 31, 2022

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ROBINSON, FARMER, COX ASSOCIATES, PLLC

Certified Public Accountants

Independent Accountants' Report

To the Honorable Jean P. Nunn
To the Honorable Ashby R. Pritchett
The City of Martinsville, Virginia

The Virginia Auditor of Public Accounts

We have examined the accompanying Statement of Assets and Liabilities of Ashby R. Pritchett of the Circuit Court of the City of Martinsville, Virginia, at December 31, 2022. We have also examined the accompanying supplemental schedules. The Clerk of the Circuit Court of the City of Martinsville, Virginia is responsible for the schedule and receipts 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. Our responsibility is to express an opinion on the Statement of Assets and Liabilities and the supplemental schedules based on our examination.

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.

Chapter 7 of the *Specifications for Audits of Counties, Cities, and Towns*, issued by the Auditor of Public Accounts 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 Jean P. Nunn, who was appointed Clerk of the Circuit Court effective January 1, 2023.

In our opinion, based on our examination, the accompanying statement and schedules referred to above present, in all material respects, the assets of Ashby R. Pritchett, Clerk of the Circuit Court of the City of Martinsville, Virginia, turned over to the incoming Clerk of the Circuit Court at December 31, 2022, 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 City of Martinsville, 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
January 31, 2023

CITY OF MARTINSVILLE, VIRGINIA
Clerk of the Circuit Court
Statement of Assets and Liabilities
As of December 31, 2022

Assets:

Cash and Cash Equivalents	\$ 115,605
Unreimbursed Clerk's Expenses	<u>-</u>
Total assets	<u>\$ 115,605</u>

Liabilities:

Due to the Commonwealth of Virginia	\$ 3,495
Due to the City of Martinsville	18,816
Collections for others	284
Depository bonds	8,500
Moneys under control of the court	6,746
Unspecified receipts	<u>77,764</u>
Total liabilities	<u>\$ 115,605</u>

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

Supplemental Statements

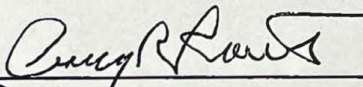
**CITY OF MARTINSVILLE, VIRGINIA
TURNOVER OF CLERK OF THE CIRCUIT COURT
AS OF DECEMBER 31, 2022**

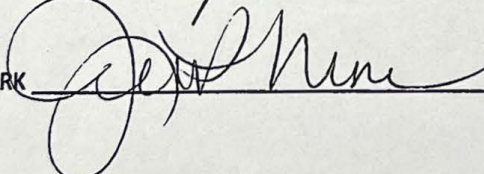
SCHEDULE OF UNUSED MANUAL RECEIPTS AND UNUSED CHECKS

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 31, 2022 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.

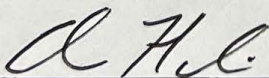
UNUSED MANUAL RECEIPTS		
TYPE OF RECEIPT /BOOK /#	BEGINNING #	ENDING #
Manual receipt book	702611	702700
CHECKING ACCOUNT #	UNUSED CHECKS ON HAND	
5135758843	18937	19605

SIGNED AND WITNESSED:

OUTGOING CLERK  DATE 1/31/23

INCOMING CLERK  DATE 1-31-2023

WITNESS:

AUDITOR 
DATE 1/31/23

CITY OF MARTINSVILLE, VIRGINIA
TURNOVER OF CLERK OF THE CIRCUIT COURT
AS OF DECEMBER 31, 2022

SCHEDULE OF CASH AND CASH ITEMS ON HAND

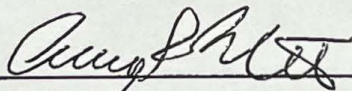
This is to certify that to the best of my knowledge and belief, the following list is a true and correct statement of cash and cash items on hand at the close of business on December 31, 2022 and the said cash and cash items in the amount of \$4,277.62 is now turned over to incoming Clerk of the Circuit Court, who acknowledges receipt of such.

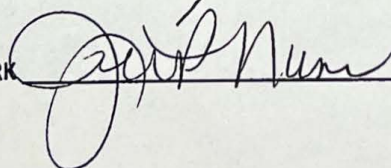
Description of Funds:

Daily Deposit	\$ 4,026.62
Change Fund	251.00
Stamps	
Garnishments	
Credit Card Receipts	
Other Un-deposited/Unrecorded Funds	

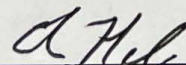
Total: \$ 4,277.62

SIGNED AND WITNESSED:

OUTGOING CLERK  DATE 1/26/23

INCOMING CLERK  DATE 1-31-2023

WITNESS:

AUDITOR 
DATE 1/31/23

**CITY OF MARTINSVILLE, VIRGINIA
TURNOVER OF CLERK OF THE CIRCUIT COURT
AS OF DECEMBER 31, 2022**

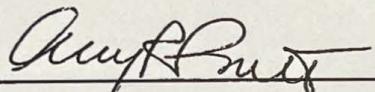
SCHEDULE OF CASH ON DEPOSIT

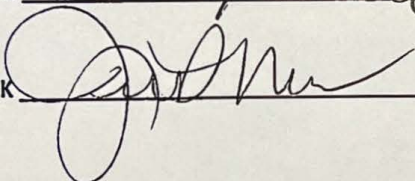
This is to certify that to the best of my knowledge and belief, the foregoing list is a true and correct statement of all cash in banks at the close of business on December 31, 2022 and the amount of \$111,327.02 is now turned over to the incoming Clerk of the Circuit Court. The incoming clerk respectively 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 31, 2022, and outstanding checks (if any) drawn there against are as follows:

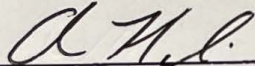
Bank Name/Account Type	Balance per Bank	Outstanding Checks	Additional Items	Balance per Ledger	Note
Truist	\$140,083.57	(\$28,845.15)	\$88.60	\$111,327.02	
Totals:	\$140,083.57	(\$28,845.15)	\$88.60	\$111,327.02	

SIGNED AND WITNESSED:

OUTGOING CLERK  DATE 1/31/23

INCOMING CLERK  DATE 1-31-2023

WITNESS:

AUDITOR 
DATE 1/31/23

CITY OF MARTINSVILLE, VIRGINIA
TURNOVER OF CLERK OF THE CIRCUIT COURT
AS OF DECEMBER 31, 2022

STATEMENT OF ASSETS AND LIABILITIES

ASSETS

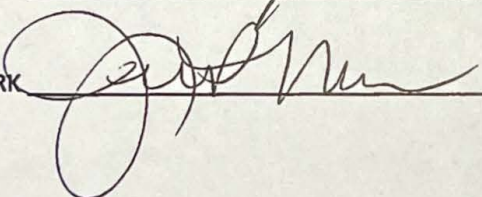
Cash and Cash Equivalents	\$115,604.64
Unreimbursed Clerk's Expenses	\$0.00
Total	\$115,604.64

LIABILITIES

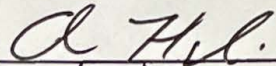
Due to the Commonwealth of Virginia	\$3,494.84
Due to the city of Martinsville	\$18,815.75
Collections for others	\$284.00
Depository bonds	\$8,500.00
Moneys under control of the court	\$6,746.45
Unspecified receipts	\$77,763.60
Total	\$115,604.64

SIGNED AND WITNESSED:

OUTGOING CLERK  DATE 1/31/23

INCOMING CLERK  DATE 1-31-2023

WITNESS:

AUDITOR 
DATE 1/31/23

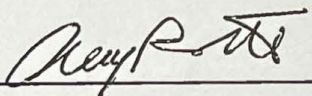
CITY OF MARTINSVILLE, VIRGINIA
TURNOVER OF CLERK OF THE CIRCUIT COURT
AS OF DECEMBER 31, 2022

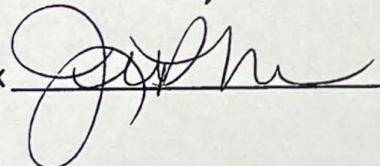
SCHEDULE OF ACCOUNTS RECEIVABLE

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 31, 2022, and the said accounts receivable in the amount of \$8,288,255.47 are now turned over to the incoming clerk of the circuit court.

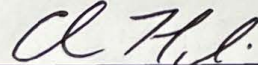
ACCOUNTS RECEIVABLE	
FAS Accounts Receivable (Account 601/975)	\$8,288,255.47
other	
Total	\$8,288,255.47

SIGNED AND WITNESSED:

OUTGOING CLERK  DATE 1/31/23

INCOMING CLERK  DATE 1-31-2023

WITNESS:

AUDITOR 
DATE 1/31/23