



JANICE J. CORBIN
CLERK OF THE CIRCUIT COURT
FOR THE
COUNTY OF CULPEPER

AS OF
DECEMBER 31, 2020

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

January 19, 2021

Carson W. Beard
Clerk of the Circuit Court
County of Culpeper

Gary M. Deal, Chairman
County of Culpeper

We have performed procedures on the accompanying Statement of Assets and Liabilities of Janice J. Corbin, former Clerk of the Circuit Court of the County of Culpeper at December 31, 2020. The Clerk of the Circuit Court is an elected constitutional officer who administers the County of Culpeper'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 December 31, 2020, and to turn over the assets, accounts, and records of the office to Carson W. Beard, 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 April 1, 2019 through September 30, 2020, the results of which are included in our report dated October 30, 2020.

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 Culpeper as of December 31, 2020, 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

SAH: clj

cc: The Honorable Timothy K. Sanner, Chief Judge
John Egertson, County Administrator
Robyn M. de Socio, Executive Secretary
Compensation Board
Paul DeLosh, Director of Judicial Services
Supreme Court of Virginia

**COUNTY OF CULPEPER
CLERK OF THE CIRCUIT COURT
STATEMENT OF ASSETS AND LIABILITIES
AS OF DECEMBER 31, 2020**

ASSETS	
Cash and Cash Equivalents	\$1,150,309
Unreimbursed Clerk's Expenses	-
Total	1,150,309
LIABILITIES	
Due to the Commonwealth of Virginia	39,631
Due to the County of Culpeper	136,181
Collections for others	345,981
Depository bonds	16,385
Moneys under control of the court	576,265
Condemnation Funds	21,477
Unspecified receipts	14,389
Total	\$1,150,309

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