



VONDA SLONE, TREASURER
FOR THE
COUNTY OF BUCHANAN

REPORT ON EXAMINATION
OF COMMONWEALTH REVENUES
AS OF
DECEMBER 31, 2019

Auditor of Public Accounts
Martha S. Mavredes, CPA
www.apa.virginia.gov
(804) 225-3350



–TABLE OF CONTENTS–

Pages

Independent Auditor’s Report	1
Turnover Receipts:	
Turnover Receipt of Unremitted Commonwealth Collections from Outgoing Treasurer to Incoming Treasurer at December 31, 2019	2
Turnover Receipt of Uncollected State Taxes from Outgoing Treasurer to Incoming Treasurer at December 31, 2019	3



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

December 31, 2019

Lonnie Keith Boyd
Incoming Treasurer

Vonda Slone
Outgoing Treasurer

County of Buchanan

INDEPENDENT AUDITOR'S REPORT

We have examined the accompanying Treasurer Turnover Receipts of Assets of Vonda Slone, Treasurer of the County of Buchanan, at December 31, 2019. All records supporting the amounts in the receipts are the Treasurer's responsibility. Our responsibility is to express an opinion based on our examination.

We conducted our examination in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards include examining, on a test basis, evidence supporting the amounts in the Treasurer Turnover Receipts and performing such other procedures, as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

Section 58.1-3136 of the Code of Virginia requires a turnover audit whenever a treasurer leaves office. The examination was performed to determine the accountability of the Treasurer at December 31, 2019 and to turn over the assets, accounts, and records of the office to Lonnie Keith Boyd, the newly Elected Treasurer.

In our opinion, based on our examination, the receipts referred to above present fairly, in all material respects, Commonwealth's assets of Vonda Slone, Treasurer of the County of Buchanan, Virginia turned over to the incoming treasurer at December 31, 2019.

Martha S. Mavredes
AUDITOR OF PUBLIC ACCOUNTS

MSM/vks

COUNTY OF BUCHANAN, VIRGINIA
TURNOVER RECEIPT OF UNREMITTED COMMONWEALTH COLLECTIONS
FROM OUTGOING TREASURER TO INCOMING TREASURER


At December 31, 2019

Received of Vonda Slone, Outgoing Treasurer of the County of Buchanan, Virginia, by Lonnie Keith Boyd, Incoming Treasurer of the County of Buchanan, Virginia, the item or items as hereinafter described and/or listed at the close of business December 31, 2019.

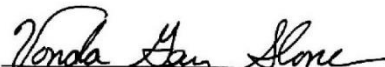
We, having separately checked this receipt, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

<u>Commonwealth Current Credit Account</u>	<u>Balance</u>
Estimated State Income Taxes	0.00
State Income Taxes	0.00
Penalty	0.00
Interest	0.00
Share of fees of sheriff and deputies	0.00
Commonwealth Attorney's Excess Collection Program Fees	0.00
<hr/>	
Total Commonwealth Current Credit Account	\$ <u>0.00</u>

Signed and Witnessed:


Witness (Auditor)


Incoming Treasurer


Outgoing Treasurer

COUNTY OF BUCHANAN, VIRGINIA
TURNOVER RECEIPT OF UNCOLLECTED STATE TAXES
FROM OUTGOING TREASURER TO INCOMING TREASURER
At December 31, 2019

Received of Vonda Slone, Outgoing Treasurer of the County of Buchanan, Virginia, by Lonnie Keith Boyd, Incoming Treasurer of the County of Buchanan, Virginia, the item or items as hereinafter described and/or listed at the close of business December 31, 2019.

We, having separately checked this receipt, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

<u>Year</u>	<u>Base Tax</u>
2018 State Income Taxes	3851.77
<hr/>	
Total (Exclusive of penalty on past due items)	\$ <u>3851.77</u>

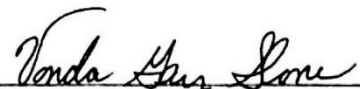
Signed and Witnessed:



Witness (Auditor)



Incoming Treasurer



Outgoing Treasurer