



WANDA H. SIMPSON, TREASURER  
OF THE  
COUNTY OF ALLEGHANY

REPORT ON EXAMINATION  
OF COMMONWEALTH REVENUES  
AS OF  
JUNE 30, 2019

Auditor of Public Accounts  
Martha S. Mavredes, CPA  
[www.apa.virginia.gov](http://www.apa.virginia.gov)  
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Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

July 2, 2019

Teresa S. Brown  
Incoming Treasurer

Wanda H. Simpson  
Outgoing Treasurer

County of Alleghany

## INDEPENDENT AUDITOR'S REPORT

We have examined the accompanying Treasurer Turnover Receipts of Assets of Wanda H. Simpson, Treasurer of the County of Alleghany, at June 30, 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 June 30, 2019 and to turn over the assets, accounts, and records of the office to Teresa S. Brown, the newly Appointed Interim Treasurer.

In our opinion, based on our examination, the receipts referred to above present fairly, in all material respects, Commonwealth's assets of Wanda H. Simpson, Treasurer of the County of Alleghany, Virginia turned over to the incoming interim treasurer at June 30, 2019.

AUDITOR OF PUBLIC ACCOUNTS

MSM/clj

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

At June 30, 2019

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Received of Wanda H. Simpson, Outgoing Treasurer of the County of Alleghany, Virginia, by Teresa S. Brown, Incoming Treasurer of the County of Alleghany, Virginia, the item or items as hereinafter described and/or listed at the close of business June 30, 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	-1,000.00
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
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Total Commonwealth Current Credit Account	\$ <u>-1,000.00</u>

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Signed and Witnessed:

Randall S. Johns  
Witness (Auditor)

Teresa S. Brown  
Incoming Treasurer

Wanda H. Simpson  
Outgoing Treasurer

COUNTY OF ALLEGHANY, VIRGINIA  
TURNOVER RECEIPT OF UNCOLLECTED STATE TAXES  
FROM OUTGOING TREASURER TO INCOMING TREASURER  
At June 30, 2019

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Received of Wanda H. Simpson, Outgoing Treasurer of the County of Alleghany, Virginia, by Teresa S. Brown, Incoming Treasurer of the County of Alleghany, Virginia, the item or items as hereinafter described and/or listed at the close of business June 30, 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	0.00

Total (Exclusive of penalty on past due items)	\$ <u>0.00</u>
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Signed and Witnessed:

Randall L. Johnson  
Witness (Auditor)

Teresa S. Brown  
Incoming Treasurer

Wanda H. Simpson  
Outgoing Treasurer