



NELSIE BIRCH, CHIEF FINANCIAL OFFICER
FOR THE
COUNTY OF ALBEMARLE

REPORT ON EXAMINATION
OF COMMONWEALTH REVENUES
AS OF MAY 5, 2023

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

May 8, 2023

Jacob Sumner
Incoming Interim Chief Financial Officer

Nelsie Birch
Outgoing Chief Financial Officer

County of Albemarle

Independent Auditor's Report

We have examined the accompanying Chief Financial Officer Turnover Receipts of Assets of Nelsie Birch, Chief Financial Officer of the County of Albemarle, at May 5, 2023. All records supporting the amounts in the receipts are the Chief Financial Officer'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 Chief Financial Officer 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 Chief Financial Officer leaves office. The examination was performed to determine the accountability of the Chief Financial Officer at May 5, 2023 and to turn over the assets, accounts, and records of the office to Jacob Sumner, the newly Appointed Interim Chief Financial Officer.

In our opinion, based on our examination, the receipts referred to above present fairly, in all material respects, Commonwealth's assets of Nelsie Birch, Chief Financial Officer of the County of Albemarle, Virginia turned over to the incoming Interim Chief Financial Officer at May 5, 2023.

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

COUNTY OF ALBEMARLE, VIRGINIA
TURNOVER RECEIPT OF UNREMITTED COMMONWEALTH COLLECTIONS
FROM OUTGOING CHIEF FINANCIAL OFFICER TO INCOMING INTERIM CHIEF FINANCIAL OFFICER
At May 8, 2023

Received of Nelsie Birch, Outgoing Chief Financial Officer of the County of Albemarle, Virginia, by Jacob Sumner, Incoming Interim Chief Financial Officer of the County of Albemarle, Virginia, the item, or items as hereinafter described and/or listed at the close of business May 5, 2023.

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
Transient Occupancy Taxes	<u>0.00</u>
 Total Commonwealth Current Credit Account	 <u>\$0.00</u>

Signed and Witnessed:

SIGNATURE ON FILE
Witness (Auditor)

SIGNATURE ON FILE
Incoming Interim Chief Financial Officer
SIGNATURE ON FILE
Outgoing Chief Financial Officer

COUNTY OF ALBEMARLE, VIRGINIA
TURNOVER RECEIPT OF UNCOLLECTED STATE TAXES
FROM OUTGOING CHIEF FINANCIAL OFFICER TO INCOMING INTERIM CHIEF FINANCIAL OFFICER
At May 8, 2023

Received of Nelsie Birch, Outgoing Chief Financial Officer of the County of Albemarle, Virginia, by Jacob Sumner, Incoming Interim Chief Financial Officer of the County of Albemarle, Virginia, the item, or items as hereinafter described and/or listed at the close of business County.

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>
2022 State Income Taxes	0.00
Total (Exclusive of penalty on past due items)	\$ <u>0.00</u>

Signed and Witnessed:

SIGNATURE ON FILE
Witness (Auditor)

SIGNATURE ON FILE
Incoming Interim Chief Financial Officer

SIGNATURE ON FILE
Outgoing Chief Financial Officer