







CAREY A. ADAMS, TREASURER OF THE COUNTY OF CHESTERFIELD

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

Auditor of Public Accounts Martha S. Mavredes, CPA 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

December 31, 2019

Rebecca R. Longnaker Incoming Treasurer

Carey A. Adams
Outgoing Treasurer

County of Chesterfield

INDEPENDENT AUDITOR'S REPORT

We have examined the accompanying Treasurer Turnover Receipts of Assets of Carey A. Adams, Treasurer of the County of Chesterfield, 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 Rebecca R. Longnaker, 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 Carey A. Adams, Treasurer of the County of Chesterfield, Virginia turned over to the incoming treasurer at December 31, 2019.

Martha S. Mavredes
AUDITOR OF PUBLIC ACCOUNTS

MSM/cli

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

At December 31, 2019

Received of Carey A. Adams, Outgoing Treasurer of the **County of Chesterfield**, Virginia, by Rebecca R. Longnaker, Incoming Treasurer of the **County of Chesterfield**, 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.

31g.nater os noros	Commonwealth Current Credit Account	Balance
0.00	Estimated State Income Taxes State Income Taxes Penalty Interest Share of fees of sheriff and deputies Commonwealth Attorney's Excess Collection	0.00 0.00 0.00 0.00 0.00 Program Fees
	Total Commonwealth Current Credit Account	\$ 0.00

Signed and Witnessed:

Witness (Auditor) 1231 19

Incoming Treasurer

Outgoing Treasurer

COUNTY OF CHESTERFIELD, VIRGINIA TURNOVER RECEIPT OF UNCOLLECTED STATE TAXES FROM OUTGOING TREASURER TO INCOMING TREASURER

At December 31, 2019

Received of Carey A. Adams, Outgoing Treasurer of the **County of Chesterfield**, Virginia, by Rebecca R. Longnaker, Incoming Treasurer of the **County of Chesterfield**, 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.

Year Base Tax

2018 State Income Taxes 158,411.28

Total (Exclusive of penalty on past due items) \$ 158,411.28

Signed and Witnessed:

or) 13 10 Incoming Treasurer

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