

FAYE G. BARTON, TREASURER FOR THE COUNTY OF POWHATAN

REPORT ON EXAMINATION OF COMMONWEALTH REVENUES

AS OF

MAY 28, 2021

Auditor of Public Accounts Staci A. Henshaw, CPA www.apa.virginia.gov (804) 225-3350



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Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA Auditor of Public Accounts P.O. Box 1295 Richmond, Virginia 23218

June 1, 2021

Rebecca Nunnally Incoming Interim Treasurer

Faye G. Barton Outgoing Treasurer

County of Powhatan

INDEPENDENT AUDITOR'S REPORT

We have examined the accompanying Treasurer Turnover Receipts of Assets of Faye G. Barton, Treasurer of the County of Powhatan, at May 28, 2021. 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 May 28, 2021 and to turn over the assets, accounts, and records of the office to Rebecca Nunnally, the newly Appointed Treasurer.

In our opinion, based on our examination, the receipts referred to above present fairly, in all material respects, Commonwealth's assets of Faye G. Barton, Treasurer of the County of Powhatan, Virginia turned over to the incoming treasurer at May 28, 2021.

Staci A. Henshaw AUDITOR OF PUBLIC ACCOUNTS

SAH/vks

COUNTY OF POWHATAN, VIRGINIA TURNOVER RECEIPT OF UNREMITTED COMMONWEALTH COLLECTIONS FROM OUTGOING TREASURER TO INCOMING INTERIM TREASURER At May 28, 2021

Received of Faye G. Barton, Outgoing Treasurer of the County of Powhatan, Virginia, by Rebecca Nunnally, Incoming Interim Treasurer of the County of Powhatan, Virginia, the item or items as hereinafter described and/or listed at the close of business May 28, 2021.

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.

\$ -

Signed and Witnessed:

Witness (Auditor) Date

e/1/21 Incoming Treasurer / Date

COUNTY OF POWHATAN, VIRGINIA TURNOVER RECEIPT OF UNCOLLECTED STATE TAXES FROM OUTGOING TREASURER TO INCOMING INTERIM TREASURER At May 28, 2021

Received of Faye G. Barton, Outgoing Treasurer of the County of Powhatan, Virginia, by Rebecca Nunnally, Incoming Interim Treasurer of the County of Powhatan, Virginia, the item or items as hereinafter described and/or listed at the close of business May 28, 2021

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	Base Tax	
2020 State Income Taxes	\$	-0-	

Total (Exclusive of penalty on past due items)

Signed and Witnessed: 04/01/21 Og 6/1/21 Witness (Auditor) / Date

Incoming Treasurer / Date

-0-