



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



–TABLE OF CONTENTS–

Pages

Independent Auditor’s Report	1
Turnover Receipts:	
Turnover Receipt of Unremitted Commonwealth Collections from Outgoing Treasurer to Incoming Treasurer at May 28, 2021	2
Turnover Receipt of Uncollected State Taxes from Outgoing Treasurer to Incoming Treasurer at May 28, 2021	3



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

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

