



GARRY L. FRIEND
OF THE
COUNTY OF AMHERST

REPORT ON EXAMINATION
OF COMMONWEALTH REVENUES

JUNE 30, 2017

Auditor of Public Accounts
Martha S. Mavredes, CPA

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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

June 30, 2017

Joanne Adams Carden
Incoming Treasurer

Garry L. Friend
Outgoing Treasurer

County of Amherst

INDEPENDENT AUDITOR'S REPORT

We have examined the accompanying Treasurer Turnover Receipts of Assets of Garry L. Friend, Treasurer of the County of Amherst, at June 30, 2017. 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, 2017 and to turn over the assets, accounts, and records of the office to Joanne Adams Carden, 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 Garry L. Friend, Treasurer of the County of Amherst, Virginia turned over to the incoming treasurer at June 30, 2017.

AUDITOR OF PUBLIC ACCOUNTS

SS/clj

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

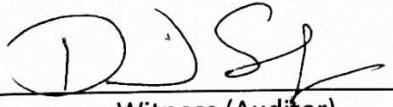
At June 30, 2017

Received of Garry L. Friend, Outgoing Treasurer of the County of Amherst, Virginia, by Joanne Adams Carden, Incoming Treasurer of the County of Amherst, Virginia, the item or items as hereinafter described and/or listed at the close of business June 30, 2017.

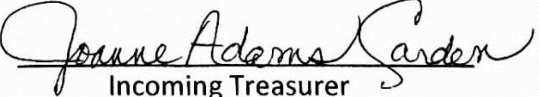
We, having separately checked this receipt, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

<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
	<hr/>
Total Commonwealth Current Credit Account	<u>\$ 0.00</u>

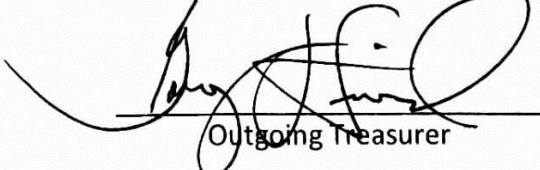
Signed and Witnessed:



Witness (Auditor)



Incoming Treasurer



Outgoing Treasurer

