

Phyllis M. Yancey, Treasurer  
Of the County of Orange, Virginia

Report on Examination of Commonwealth Revenues  
As of December 31, 2015

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## INDEPENDENT ACCOUNTANT'S REPORT

Dawn M. Watson  
Incoming Treasurer  
County of Orange, Virginia

Lee Frame, Board Chairman  
County of Orange, Virginia

Martha S. Mavredes, CPA  
Auditor of Public Accounts

We have examined the Turnover Receipt of Unremitted Commonwealth Collections and the Receipt of Uncollected State Taxes of Phyllis M. Yancey, former Treasurer of the County of Orange, Virginia as of December 31, 2015. The outgoing Treasurer is responsible for the Turnover Receipt of Unremitted Commonwealth Collections and the Receipt of Uncollected State Taxes. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the Turnover Receipt of Unremitted Commonwealth Collections and the Receipt of Uncollected State Taxes and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, the schedules referred to above presents, in all material respects, the Turnover Receipt of Unremitted Commonwealth Collections and the Receipt of Uncollected State Taxes of Phyllis M. Yancey, former Treasurer of the County of Orange, Virginia as of December 31, 2015 based on Chapter 7 of the *Specifications for Audits of Counties, Cities, and Towns* issued by the Auditor of Public Accounts.

*Brown, Edwards & Company, L.L.P.*

CERTIFIED PUBLIC ACCOUNTANTS

Roanoke, Virginia  
February 4, 2016

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*Your Success is Our Focus*

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COUNTY OF ORANGE, VIRGINIA  
URNOVER RECEIPT OF UNREMITTED COMMONWEALTH COLLECTION  
FROM OUTGOING TREASURER TO INCOMING TREASURER  
At December 31, 2015

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Received of Phyllis M. Yancey, Outgoing Treasurer of the County of Orange, Virginia, by Dawn M. Watson, Incoming Treasurer of the County of Orange, Virginia, the item or items as herinafter described and/or listed at the close of business December 31, 2015.

We have 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	-
State Income Taxes	-
Penalty	-
Interest	-
Share of fees of sheriff and deputies	-
Commonwealth's Attorney excess collection program fees	-
Total Commonwealth Current Credit Account	<u>\$ -</u>

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Signed and Witnessed:

Jonathan Seaman  
Witness (Independent Accountant)

Dawn M. Watson  
Incoming Treasurer

Phyllis M. Yancey  
Outgoing Treasurer

COUNTY OF ORANGE, VIRGINIA  
TURNOVER RECEIPT OF UNCOLLECTED STATE TAXES  
FROM OUTGOING TREASURER TO INCOMING TREASURER  
At December 31, 2015

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Received of Phyllis M. Yancey, Outgoing Treasurer of the County of Orange, Virginia, by Dawn M. Watson, Incoming Treasurer of the County of Orange, Virginia, the item or items as herinafter described and/or listed at the close of business December 31, 2015.

We have 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>
2014 State Income Taxes	\$ -
Total (Exclusive of penalty on past due items)	<u>\$ -</u>

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Signed and Witnessed:

Jonathan Seaman

Witness (Independent Accountant)

Dawn M. Watson

Incoming Treasurer

Phyllis M. Yancey  
Outgoing Treasurer