

COUNTY OF NEW KENT, VIRGINIA
REPORT ON COUNTY TREASURER'S
TURNOVER AUDIT

May 21, 2020

CONTENTS

	Page
INDEPENDENT ACCOUNTANT’S REPORT	1
SCHEDULE OF THE TREASURER’S ACCOUNTABILITY	
Schedule of the Treasurer’s Assets and Liabilities	2
NOTES TO SCHEDULES OF THE TREASURER’S ACCOUNTABILITY	3
SUPPLEMENTAL SCHEDULES	
Turnover Receipt of Cash and Cash Items on Hand from Outgoing Treasurer to Incoming Treasurer.....	4
Turnover Receipt of Returned Checks on Hand from Outgoing Treasurer to Incoming Treasurer.....	5
Turnover Receipt of Cash on Deposit from Outgoing Treasurer to Incoming Treasurer.....	6
Turnover Receipt of Cash Equivalents and Investments from Outgoing Treasurer to Incoming Treasurer.....	7
Turnover Receipt of Uncollected Real Estate Taxes from Outgoing Treasurer to Incoming Treasurer.....	9
Turnover Receipt of Uncollected Personal Property Taxes from Outgoing Treasurer to Incoming Treasurer.....	10
Turnover Receipt of Uncollected Vehicle Registration Fees from Outgoing Treasurer to Incoming Treasurer.....	11
Turnover Receipt of Uncollected Public Service Taxes from Outgoing Treasurer to Incoming Treasurer.....	12
Turnover Receipt of Uncollected State Taxes from Outgoing Treasurer to Incoming Treasurer.....	13
Turnover Receipt of Other Assets from Outgoing Treasurer to Incoming Treasurer.....	14
Turnover Receipt of Unused Receipt Books from Outgoing Treasurer to Incoming Treasurer.....	15
Turnover Receipt of Unsold Dog License Tags from Outgoing Treasurer to Incoming Treasurer.....	16
Turnover Receipt of Unsold Vehicle License Decals from Outgoing Treasurer to Incoming Treasurer.....	20
Report on Examination of Commonwealth Revenues	21

INDEPENDENT ACCOUNTANT'S REPORT

To the Honorable Members of the Board of Supervisors
County of New Kent, Virginia

We have examined the accompanying Schedule of the Treasurer's Assets and Liabilities of Norma C. Holmes, Treasurer of the County of New Kent, Virginia, at December 31, 2019. We have also examined the accompanying Treasurer's turnover receipts of assets. The County's Treasurer is responsible for these Schedules of the Treasurer's Assets and Liabilities and accompanying Treasurer's turnover receipts of assets (hereafter "Schedules") based on the requirements of the *Specifications for Audits of Counties, Cities, and Towns* issued by the Auditor of Public Accounts. Our responsibility is to express an opinion on these Schedules based on our examination. We did not examine the Turnover Receipt of Uncollected State Taxes from Outgoing Treasurer to Incoming Treasurer. This schedule was examined by other accountants whose report has been furnished to us, and our opinion, insofar as it relates to the amounts shown on these schedules, is based solely on the report of the other accountants.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the *Specifications for Audits of Counties, Cities, and Towns* issued by the Auditor of Public Accounts. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Schedules are in accordance with the criteria, in all material respects. An examination involves performing procedures to obtain evidence about the Schedules. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of the Schedules, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide 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 accompanying treasurer's accountability schedules and turnover receipts of assets were prepared to turn over the assets reported on the schedules to Charles Evelyn, III, who was elected Treasurer effective January 1, 2020.

In our opinion, based on our examination and the report of other auditors, the Schedules referred to above present, in all material respects in accordance with the requirements of the *Specifications for Audits of Counties, Cities, and Towns* issued by the Auditor of Public Accounts, the assets of Norma C. Holmes, Treasurer of the County of New Kent, Virginia, turned over to the incoming treasurer at January 1, 2020.

This report is intended solely for the information and use of the Board of Supervisors, management, and the Auditor of Public Accounts and is not intended to be, and should not be, used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

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

CERTIFIED PUBLIC ACCOUNTANTS

Roanoke, Virginia
May 21, 2020

COUNTY OF NEW KENT, VIRGINIA

SCHEDULE OF THE TREASURER'S ASSETS AND LIABILITIES

At December 31, 2019

ASSETS HELD BY THE TREASURER

Cash on hand	\$ 850
Cash in banks:	
Checking:	
Citizens & Farmers	58,992,407
LGIP	4,135
SNAP	<u>3,243,535</u>
Total assets	<u>\$ 62,240,927</u>

LIABILITIES OF THE TREASURER

Balance of County funds	<u>\$ 62,240,927</u>
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The Notes to Schedules are an integral part of this schedule.

COUNTY OF NEW KENT, VIRGINIA

**NOTES TO SCHEDULES OF THE TREASURER'S ACCOUNTABILITY
At December 31, 2019**

1. SCHEDULE PRESENTATION

A. Schedule of the Treasurer's Assets and Liabilities

The Schedule of the Treasurer's Assets and Liabilities represents a summary of cash, other asset, and liability balances held by the treasurer at the turnover date.

B. Turnover Receipts of Assets

The Turnover Receipts of Assets directly following these notes represent the detailed accounting of assets turned over to the incoming treasurer. The incoming treasurer's signature on these receipts represents her assumption of the legal liability for the custody of such assets.

2. DISCHARGE FROM LIABILITY

In accordance with Section 58.1-3145 of the *Code of Virginia*, the outgoing treasurer is required to file certificates with the Circuit Court showing the final settlement of his account as treasurer to secure final discharge from liability.

COUNTY OF NEW KENT, VIRGINIA
TURNOVER RECEIPT OF CASH AND CASH ITEMS ON HAND
FROM OUTGOING TREASURER TO INCOMING TREASURER

At December 31, 2019

Received of Norma C. Holmes, Outgoing Treasurer of the County of New Kent, Virginia, by Charles Evelyn III, Incoming Treasurer of the County of New Kent, Virginia, the item or items as hereinafter described and/or listed at the close of business December 31, 2019.

We, having separately checked this schedule, 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>Amount</u>
Cash on hand (currency and coin)	\$ 850
Other Cash Items:	-
Total	<u>\$ 850</u>

Signed and Witnessed:

Norma C. Holmes

Norma C. Holmes, Outgoing Treasurer of the County
of New Kent, Virginia

County/City of New Kent
Commonwealth of Virginia

The foregoing instrument was acknowledged
before me this 21 day of May, 2020

Victoria Watson

Notary

by Norma Holmes
(name of person seeking acknowledgement)

Victoria Watson

Notary Public

My Commission expires: 02/28/23

Charles Evelyn III

Charles Evelyn III, Incoming Treasurer of the County
of New Kent, Virginia

Wanda Faye Watkins

Notary



COUNTY OF NEW KENT, VIRGINIA
TURNOVER RECEIPT OF RETURNED CHECKS ON HAND
FROM OUTGOING TREASURER TO INCOMING TREASURER

At December 31, 2019

Received of Norma C. Holmes, Outgoing Treasurer of the County of New Kent, Virginia, by Charles Evelyn III, Incoming Treasurer of the County of New Kent, Virginia, the item or items as hereinafter described and/or listed at the close of business December 31, 2019.

We, having separately checked this schedule, 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.

Returned Checks on Hand: \$ 0.00



Signed and Witnessed:

Norma C. Holmes

Norma C. Holmes, Outgoing Treasurer of the County
of New Kent, Virginia

County/City of NEW Kent
Commonwealth of Virginia

The foregoing instrument was acknowledged
before me this 21 day of May, 2020

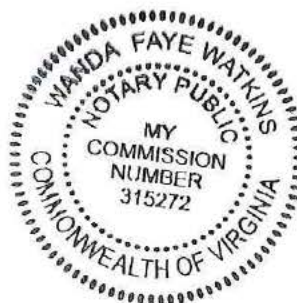
by NORMA Holmes
(name of person seeking acknowledgement)

Victoria Ann Watson
Notary Public
My Commission expires: 02/28/23

Charles Evelyn III
Charles Evelyn III, Incoming Treasurer of the County
of New Kent, Virginia

Wanda Faye Watkins

Notary



COUNTY OF NEW KENT, VIRGINIA
TURNOVER RECEIPT OF CASH ON DEPOSIT
FROM OUTGOING TREASURER TO INCOMING TREASURER
At December 31, 2019

Received of Norma C. Holmes, Outgoing Treasurer of the County of New Kent, Virginia, by Charles Evelyn III, Incoming Treasurer of the County of New Kent, Virginia, the item or items as hereinafter described and/or listed at the close of business December 31, 2019.

We, having separately checked this schedule, 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.

Balances on deposit in Citizens and Farmers at close of business December 31, 2019, and outstanding checks drawn there against are as follows:

Bank Account Number	Account Name	Balance Per Bank	Outstanding Checks/ Adjustments	Deposits In-Transit	Balance Per Ledger
	Operating	\$ 44,549,986.89	\$ 872,554.79	\$ 14,727.06	\$ 43,692,159.16
	DDA – Special Welfare	6,959.75	-	-	6,959.75
	DDA – SSI Recipients	1,254.75	-	-	1,254.75
	Sheriff Forfeited Assets	29,867.11	-	-	29,867.11
	C/W Attor. Forf. Assets	30,186.16	-	-	30,186.16
	School Nutrition Dept	756,441.31	-	-	756,441.31
	CDBG Plum Pt Program Inc.	158,548.41	-	-	158,548.41
	Fire – Rescue Rev. Recovery	273,124.86	-	-	273,124.86
	Trustee – Fire Station Con	923,323.90	-	-	923,323.90
	Bridging Communities	884,277.05	11,234.74	-	873,042.31
	Flexible Benefits Acct	100.00	-	-	100.00
		<u>\$ 47,614,070.19</u>	<u>\$ 883,789.53</u>	<u>\$ 14,727.06</u>	<u>\$ 46,745,007.72</u>

Signed and Witnessed:

Norma C. Holmes

Norma C. Holmes, Outgoing Treasurer of the County of New Kent, Virginia



Victoria Ann Watson

Notary

my commission expires:
02/28/23

Charles Evelyn III

Charles Evelyn III, Incoming Treasurer of the County of New Kent, Virginia

Wanda Faye Watkins

Notary



COUNTY OF NEW KENT, VIRGINIA
TURNOVER RECEIPT OF CASH EQUIVALENTS AND INVESTMENTS
FROM OUTGOING TREASURER TO INCOMING TREASURER
At December 31, 2019

Received of Norma C. Holmes, Outgoing Treasurer of the County of New Kent, Virginia, by Charles Evelyn III, Incoming Treasurer of the County of New Kent, Virginia, the item or items as hereinafter described and/or listed at the close of business December 31, 2019.

We, having separately checked this schedule, 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.

Certificates of deposit: Citizens & Farmers (70 CDs listed below)	<u>Amount</u> \$ 12,247,399.27
--	-----------------------------------

Account Number	Balance	Account Number	Balance	Account Number	Balance
	\$ 1,712,384.05		\$ 556.76		\$ 461.24
	1,712,384.04		4,396.08		461.24
	1,908,506.76		521.84		461.24
	1,908,506.76		651.98		9,750.07
	1,117,723.88		651.53		4,741.20
	1,112,717.80		651.31		512.75
	1,055,728.05		21,982.58		512.75
	1,055,728.05		5,979.12		17,891.26
	786.37		3,395.26		749.61
	7,496.38		649.42		511.27
	2,745.33		649.42		9,225.06
	997.96		648.11		511.55
	601.55		647.43		532.79
	21,863.95		6,065.98		1,987.29
	591.44		647.03		2,458.04
	5,228.85		646.62		15,000.02
	2,342.61		3,233.63		316,939.49
	2,305.15		7,261.43		4,025.72
	576.52		6,241.26		1,749.52
	3,702.33		12,206.35		2,745.39
	6,157.78		73,829.89		9,868.12
	559.70		3,148.66		648.44
	1,530.02		46,227.48		
	525.44		3,075.27		

(Continued)

Repurchase Agreements:
N/A

Investments:

LGIP	4,135.00
SNAP 80-023	41,521.74
SNAP 80-024	3,118,377.13
SNAP 80-025	83,636.06

Total \$ 15,495,069.20



Signed and Witnessed:

Norma C. Holmes

Norma C. Holmes, Outgoing Treasurer of the County
of New Kent, Virginia

County/City of New Kent
Commonwealth of Virginia

The foregoing instrument was acknowledged
before me this 21 day of May, 2020.

Charles Evelyn III

Notary

by Norma Holmes
(name of person seeking acknowledgement)

Charles Evelyn III

Notary Public

My Commission expires: 02/28/23

Charles Evelyn III

Charles Evelyn III, Incoming Treasurer of the County
of New Kent, Virginia

Wanda Faye Watkins Notary



COUNTY OF NEW KENT, VIRGINIA
TURNOVER RECEIPT OF UNCOLLECTED REAL ESTATE TAXES
FROM OUTGOING TREASURER TO INCOMING TREASURER

At December 31, 2019

Received of Norma C. Holmes, Outgoing Treasurer of the County of NEW KENT, Virginia, by Charles Evelyn III, Incoming Treasurer of the County of New Kent, Virginia, the item or items as hereinafter described and/or listed at the close of business December 31, 2019.

We, having separately checked this schedule, 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>
1999	\$ 284
2000	399
2001	427
2002	438
2003	449
2004	554
2005	501
2006	586
2007	2,770
2008	7,788
2009	11,358
2010	20,841
2011	28,956
2012	43,875
2013	57,145
2014	75,013
2015	114,710
2016	158,560
2017	222,142
2018	401,357
2019	<u>6,507,888</u>
Total Uncollected Real Estate Taxes	<u>\$ 7,656,041</u>

Signed and Witnessed:

Norma C. Holmes

Norma C. Holmes, Outgoing Treasurer of the
County of New Kent, Virginia

my commission expires: 02/28/23

Wanda Faye Watkins

Notary

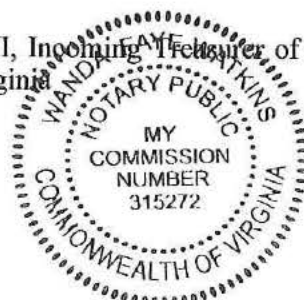


Charles Evelyn III

Charles Evelyn III, Incoming Treasurer of the County
of New Kent, Virginia

Wanda Faye Watkins

Notary



COUNTY OF NEW KENT, VIRGINIA
TURNOVER RECEIPT OF UNCOLLECTED PERSONAL PROPERTY TAXES
FROM OUTGOING TREASURER TO INCOMING TREASURER

At December 31, 2019

Received of Norma C. Holmes, Outgoing Treasurer of the County of New Kent, Virginia, by Charles Evelyn III, Incoming Treasurer of the County of New Kent, Virginia, the item or items as hereinafter described and/or listed at the close of business December 31, 2019.

We, having separately checked this schedule, 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>Tax Year</u>	<u>Base Tax</u>
2014	\$ 75,621
2015	91,130
2016	127,363
2017	211,774
2018	286,884
2019	<u>1,398,042</u>
Total Uncollected Personal Property Taxes	\$ <u>2,190,814</u>

Signed and Witnessed:

Norma C. Holmes

Norma C. Holmes, Outgoing Treasurer of the County
of New Kent, Virginia

County/City of NEW Kent
Commonwealth of Virginia

The foregoing instrument was acknowledged
before me this 21 day of MAY, 2020

Victoria Ann Watson

Notary

by Norma Holmes
(name of person seeking acknowledgement)

Victoria Ann Watson
Notary Public

My Commission expires: 02/28/23

Charles Evelyn III

Charles Evelyn III, Incoming
Treasurer of the County
of New Kent, Virginia

Wanda Faye Watkins

Notary



COUNTY OF NEW KENT, VIRGINIA
TURNOVER RECEIPT OF UNCOLLECTED VEHICLE REGISTRATION FEES
FROM OUTGOING TREASURER TO INCOMING TREASURER
At December 31, 2019

Received of Norma C. Holmes, Outgoing Treasurer of the County of New Kent, Virginia, by Charles Evelyn III, Incoming Treasurer of the County of New Kent, Virginia, the item or items as hereinafter described and/or listed at the close of business December 31, 2019.

We, having separately checked this schedule, 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>Tax Year</u>	<u>Base Fee</u>
2014	\$ 10,072
2015	11,104
2016	11,364
2017	13,989
2018	22,864
2019	<u>136,680</u>
Total Uncollected Vehicle Registration Fees	<u>\$ 206,073</u>



Signed and Witnessed:

Norma C. Holmes

Norma C. Holmes, Outgoing Treasurer of the County
of New Kent, Virginia

County/City of NEW KENT
Commonwealth of Virginia

The foregoing instrument was acknowledged
before me this 21 day of MAY, 2020

by NORMA HOLMES
(name of person seeking acknowledgement)

Victoria Ann Watson
Notary Public
My Commission expires: 02/28/23

Victoria Ann Watson

Notary

Charles Evelyn III

Charles Evelyn III, Incoming Treasurer of the County
of New Kent, Virginia

Wanda Faye Watkins

Notary



COUNTY OF NEW KENT, VIRGINIA
TURNOVER RECEIPT OF UNCOLLECTED
PUBLIC SERVICE TAXES
FROM OUTGOING TREASURER TO INCOMING TREASURER
At December 31, 2019

Received of Norma C. Holmes, Outgoing Treasurer of the County of New Kent, Virginia, by Charles Evelyn III, Incoming Treasurer of the County of New Kent, Virginia, the item or items as hereinafter described and/or listed at the close of business December 31, 2019.

We, having separately checked this schedule, 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>
N/A	Real Estate – Public Service	\$ _____ -
	Total Uncollected Public Service Taxes	\$ _____ -



Signed and Witnessed:

Norma C. Holmes

Norma C. Holmes, Outgoing Treasurer of the County
of New Kent, Virginia

County/City of NEW KENT
Commonwealth of Virginia

The foregoing instrument was acknowledged
before me this 21 day of May, 2020

by Norma Holmes
(name of person seeking acknowledgement)

Victoria Ann Watson
Notary Public

My Commission expires: 02/28/23

Victoria Ann Watson

Notary

Charles Evelyn III

Charles Evelyn III, Incoming Treasurer of the County
of New Kent, Virginia

Wanda Faye Watkins

Notary



COUNTY OF NEW KENT, VIRGINIA
TURNOVER RECEIPT OF UNCOLLECTED STATE TAXES
FROM OUTGOING TREASURER TO INCOMING TREASURER
At December 31, 2019

Received of Norma C. Holmes, Outgoing Treasurer of the County of New Kent, Virginia, by Charles Evelyn III, Incoming Treasurer of the County of New Kent, Virginia, the item or items as hereinafter described and/or listed at the close of business December 31, 2019.

We, having separately checked this schedule, 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>
Share of fees of sheriff and deputies (See Report on Examination of Commonwealth Revenues on p. 2)	\$ _____
Total (Exclusive of penalty on past due items)	\$ _____



Signed and Witnessed:

Norma C. Holmes

Norma C. Holmes, Outgoing Treasurer of the County
of New Kent, Virginia

County/City of NEW Kent
Commonwealth of Virginia

The foregoing instrument was acknowledged
before me this 21 day of May, 2020

by Norma Holmes
(name of person seeking acknowledgement)

Victoria Ann Watson
Notary Public

My Commission expires: 02/28/23

Charles Evelyn III

Charles Evelyn III, Incoming Treasurer of the County
of New Kent, Virginia

Wanda Faye Watkins

Notary



COUNTY OF NEW KENT, VIRGINIA
TURNOVER RECEIPT OF OTHER ASSETS
FROM OUTGOING TREASURER TO INCOMING TREASURER
At December 31, 2019

Received of Norma C. Holmes, Outgoing Treasurer of the County of New Kent, Virginia, by Charles Evelyn III, Incoming Treasurer of the County of New Kent, Virginia, the item or items as hereinafter described and/or listed at the close of business December 31, 2019.

We, having separately checked this schedule, 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.

[LIST ANY OTHER ASSETS
NOT PREVIOUSLY LISTED]

Amount

\$ -

Total

\$ -

Signed and Witnessed:

Norma C. Holmes

Norma C. Holmes, Outgoing Treasurer of the County
of New Kent, Virginia

County/City of New Kent
Commonwealth of Virginia

The foregoing instrument was acknowledged
before me this 21 day of May, 2020

by Norma Holmes
(name of person seeking acknowledgement)

Charles Evelyn III
Notary Public

My Commission expires: 02/28/23

Charles Evelyn III, Incoming Treasurer of the County
of New Kent, Virginia

Victoria Lewis

Notary

Wanda Faye Watkins

Notary

Wanda Faye Watkins



COUNTY OF NEW KENT, VIRGINIA
TURNOVER RECEIPT OF UNUSED RECEIPT BOOKS
FROM OUTGOING TREASURER TO INCOMING TREASURER

At December 31, 2019

Received of Norma C. Holmes, Outgoing Treasurer of the County of New Kent, Virginia, by Charles Evelyn III, Incoming Treasurer of the County of New Kent, Virginia, the item or items as hereinafter described and/or listed at the close of business December 31, 2019.

We, having separately checked this schedule, 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.

Class of Receipt	Receipt Numbers		Quantity On Hand
	Beginning Number	Ending Number	
N/A	N/A	N/A	N/A



Signed and Witnessed:

Norma C. Holmes

Norma C. Holmes, Outgoing Treasurer of the County of New Kent, Virginia

County/City of NEW KENT,
Commonwealth of Virginia

The foregoing instrument was acknowledged before me this 21 day of MAY, 2020

by Victoria Ann Watson VAW

(name of person seeking acknowledgement)

Norma Holmes

Notary Public

My Commission expires: 02/28/23

Victoria Ann Watson

Notary

Charles Evelyn III

Charles Evelyn III, Incoming Treasurer of the County of New Kent, Virginia

Wanda Faye Watkins

Notary



COUNTY OF NEW KENT, VIRGINIA
TURNOVER RECEIPT OF UNSOLD DOG LICENSE TAGS
FROM OUTGOING TREASURER TO INCOMING TREASURER
At December 31, 2019

Received of Norma C. Holmes, Outgoing Treasurer of the County of New Kent, Virginia, by Charles Evelyn III, Incoming Treasurer of the County of New Kent, Virginia, the item or items as hereinafter described and/or listed at the close of business December 31, 2019.

We, having separately checked this schedule, 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>Class of Tag</u>	<u>Tag Numbers</u>		<u>Quantity on Hand</u>
	<u>Beginning Number</u>	<u>Ending Number</u>	
Kennel tags:			
50 Count			
Tag Group			
1	18	50	33
2	17	50	34
3	21	50	30
4	4	50	47
5	15	50	36
6	42	50	9
7	45	50	6
8	29	50	22
9	20	50	31
10	-	-	0
11	23	50	28
12	11	50	40
13	13	50	38
14	32	50	19
15	26	50	25
20 Count			
Tag Group			
1	12	20	9
2	13	20	8
3	9	20	12
4	15	20	6
5	7	20	14
6	4	20	17
7	5	20	16
8	14	20	7
9	6	20	15

(Continued)

Class of Tag	Tag Numbers		Quantity on Hand
	Beginning Number	Ending Number	
Kennel tags:			
20 Count			
10	17	20	4
11	7	20	14
12	13	20	8
13	11	20	10
14	6	20	15
15	9	20	12
16	13	20	8
17	9	20	12
18	6	20	15
19	18	20	3
20	8	20	13
21	9	20	12
22	10	20	11
23	7	20	14
24	6	20	15
25	8	20	13
26	8	20	13
27	6	20	15
28	11	20	10
29	5	20	16
30	7	20	14
31	6	20	15
32	17	20	4
33	4	20	17
34	16	20	5
35	16	20	5
36	5	20	16
37	6	20	15
38	6	20	15
39	8	20	13
40	8	20	13
41	7	20	14
42	9	20	12
43	15	20	6
44	9	20	12
45	2	20	19
46	5	20	16
47	13	20	8
48	8	20	13

(Continued)

<u>Class of Tag</u>	<u>Tag Numbers</u>		<u>Quantity on Hand</u>
	<u>Beginning Number</u>	<u>Ending Number</u>	
Kennel tags:			
20 Count			
49	16	20	5
50	7	20	14
51	7	20	14
52	11	20	10
53	6	20	15
54	11	20	10
55	5	20	16
56	7	20	14
57	13	20	8
58	7	20	14
59	9	20	12
60	5	20	16
61	-	-	0
62	12	20	9
63	6	20	15
64	6	20	15
65	6	20	15
66	6	20	15
67	-	-	0
68	-	-	0
69	-	-	0
70	-	-	0
71	8	20	13
72	8	20	13
73	9	20	12
74	13	20	8
75	8	20	13
76	8	20	13
77	12	20	9
78	7	20	14
79	14	20	7
80	13	20	8

Signed and Witnessed:

Norma C. Holmes

Norma C. Holmes, Outgoing Treasurer of the County
of New Kent, Virginia

(Continued)

County/City of New Kent
Commonwealth of Virginia

The foregoing instrument was acknowledged
before me this 21 day of MAY, 2023

Victoria Evans

Notary

by NORMA HOLMES
(name of person seeking acknowledgement)

Victoria Evans

Notary Public

My Commission expires: 02/28/23

Charles Evelyn III, Incoming Treasurer of the County
of New Kent, Virginia

[Signature]

Notary

Wanda Faye Watkins



COUNTY OF NEW KENT, VIRGINIA
TURNOVER RECEIPT OF UNSOLD VEHICLE LICENSE DECALS
FROM OUTGOING TREASURER TO INCOMING TREASURER
At December 31, 2019

Received of Norma C. Holmes, Outgoing Treasurer of the County of New Kent, Virginia, by Charles Evelyn III, Incoming Treasurer of the County of New Kent, Virginia, the item or items as hereinafter described and/or listed at the close of business December 31, 2019.

We, having separately checked this schedule, 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.

Class of Decal	Decal Numbers		Quantity On Hand
	Beginning Number	Ending Number	
Vehicle License	N/A	N/A	N/A
Trailer License	N/A	N/A	N/A
Motorcycle License	N/A	N/A	N/A



Signed and Witnessed:

Norma C. Holmes

Norma C. Holmes, Outgoing Treasurer of the County
of New Kent, Virginia

County/City of New Kent
Commonwealth of Virginia

The foregoing instrument was acknowledged
before me this 21 day of May, 2020

by Norma Holmes
(name of person seeking acknowledgement)

Victoria Ann Watson

Notary Public 02/28/23

Charles Evelyn III, Incoming Treasurer of the County
of New Kent, Virginia

Charles Evelyn III

Wanda Faye Watkins

Notary



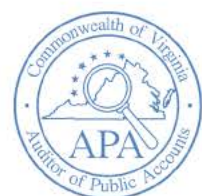


NORMA C. HOLMES, TREASURER
OF THE
COUNTY OF NEW KENT

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

Auditor of Public Accounts
Martha S. Mavredes, 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 December 31, 2019 2

Turnover Receipt of Uncollected State Taxes from Outgoing Treasurer to
Incoming Treasurer at December 31, 2019 3



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

January 2, 2020

Charles Evelyn III
Incoming Treasurer

Norma C. Holmes
Outgoing Treasurer

County of New Kent

INDEPENDENT AUDITOR'S REPORT

We have examined the accompanying Treasurer Turnover Receipts of Assets of Norma C. Holmes, Treasurer of the County of New Kent, 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 Charles Evelyn III, 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 Norma C. Holmes, Treasurer of the County of New Kent, Virginia turned over to the incoming treasurer at December 31, 2019.

Martha S. Mavredes
AUDITOR OF PUBLIC ACCOUNTS

MSM/clj

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

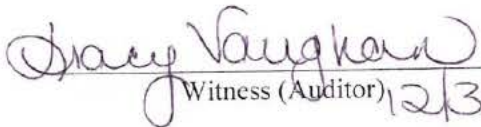
At December 31, 2019

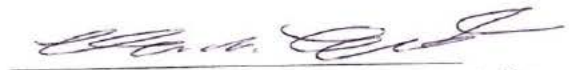
Received of Norma Holmes, Outgoing Treasurer of the County of New Kent, Virginia, by Charles Evelyn, III, Incoming Treasurer of the County of New Kent, Virginia, the item or items as hereinafter described and/or listed at the close of business December 31, 2019.

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.

<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	-5.00
Commonwealth Attorney's Excess Collection Program Fees	0.00
Total Commonwealth Current Credit Account	\$ <u>-5.00</u>

Signed and Witnessed:


Witness (Auditor) 12/31/19


Incoming Treasurer 31 Dec 2019


Outgoing Treasurer 12/31/19

COUNTY OF NEW KENT, VIRGINIA
TURNOVER RECEIPT OF UNCOLLECTED STATE TAXES
FROM OUTGOING TREASURER TO INCOMING TREASURER
At December 31, 2019

Received of Norma Holmes, Outgoing Treasurer of the County of New Kent, Virginia, by Charles Evelyn, III, Incoming Treasurer of the County of New Kent, Virginia, the item or items as hereinafter described and/or listed at the close of business December 31, 2019.

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<u>Year</u>	<u>Base Tax</u>
2018 State Income Taxes	0.00

Total (Exclusive of penalty on past due items)	\$ <u>0.00</u>
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Signed and Witnessed:

Tracey Vaughan
Witness (Auditor) 12/31/19

Charles Evelyn, III
Incoming Treasurer 31 Dec 2019

Norma C. Holmes 12/31/19
Outgoing Treasurer