



BILLY J. KEENE, TREASURER  
FOR THE  
COUNTY OF BUCHANAN

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

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

February 5, 2019

Vonda G. Sloan  
Incoming Treasurer

Billy J. Keene  
Outgoing Treasurer

County of Buchanan

## INDEPENDENT AUDITOR'S REPORT

We have examined the accompanying Treasurer Turnover Receipts of Assets of Billy J. Keene, Treasurer of the County of Buchanan, at January 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 January 31, 2019 and to turn over the assets, accounts, and records of the office to Vonda Sloan, 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 Billy J. Keene, Treasurer of the County of Buchanan, Virginia, turned over to the incoming treasurer at January 31, 2019.

AUDITOR OF PUBLIC ACCOUNTS

COUNTY OF BUCHANAN, VIRGINIA  
TURNOVER RECEIPT OF UNREMITTED COMMONWEALTH COLLECTIONS  
FROM OUTGOING TREASURER TO INCOMING TREASURER  
At January 31, 2019

Received of Billy J. Keene, Outgoing Treasurer of the County of Buchanan, Virginia, by Vonda Sloan, Incoming Treasurer of the County of Buchanan, Virginia, the item or items as hereinafter described and/or listed at the close of business January 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
State Income Taxes	0
Penalty	0
Interest	0
Share of fees of sheriff and deputies	0
	<hr/>
Total Commonwealth Current Credit Account	<u>\$0</u>

Signed and Witnessed:

Brenda Watkins  
Witness: , Auditor

Vonda Gay Sloan  
Incoming Treasurer

Billy J Keene  
Outgoing Treasurer

COUNTY OF BUCHANAN, VIRGINIA  
TURNOVER RECEIPT OF UNCOLLECTED STATE TAXES  
FROM OUTGOING TREASURER TO INCOMING TREASURER  
At January 31, 2019

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Received of Billy J. Keene, Outgoing Treasurer of the County of Buchanan, Virginia, by Vonda Sloan, Incoming Treasurer of the County of Buchanan, Virginia, the item or items as hereinafter described and/or listed at the close of business January 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>Year</u>	<u>Base Tax</u>
2017 State Income Taxes	\$6,492.26
Total (Exclusive of penalty on past due items)	<u>\$6,492.26</u>

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Signed and Witnessed:

Brenda Watkins  
Witness: Auditor

Vonda Sloan  
Incoming Treasurer

Billy J. Keene  
Outgoing Treasurer