
County of Mecklenburg, Virginia
Report on County Treasurer's Turnover Audit
As of December 29, 2023



Creedle, Jones
& Associates, P.C.
Certified Public Accountants

County of Mecklenburg, Virginia

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As of December 29, 2023

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**Creedle
Jones
& Associates**

A Professional Corporation

*Robin B. Jones, CPA, CFP
Kimberly W. Jackson, CPA*

Sherwood H. Creedle, Founder

*Members of
American Institute of Certified Public Accountants
Virginia Society of Certified Public Accountants*

Board of Supervisors

INDEPENDENT ACCOUNTANT'S REPORT

We have examined the accompanying Schedule of the Treasurer's Assets and Liabilities of *Sandra Langford*, Treasurer of the *County of Mecklenburg*, Virginia, at *December 29, 2023*. We have also examined the accompanying Treasurer's Turnover Receipts of Assets. The County's treasurer is responsible for the schedule and receipts in accordance with the criteria set forth in §58.1-3136 of the Code of Virginia. Our responsibility is to express an opinion on the Schedule of the Treasurer's Assets and Liabilities and the Treasurer's Turnover Receipts of Assets based on our examination. We did not examine the Turnover Receipt of Uncollected State Taxes or the Turnover Receipt of Unremitted Commonwealth Collections from Outgoing Treasurer to Incoming Treasurer. These schedules were 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, are 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 Schedule of Treasurer's Assets and Liabilities and Turnover Receipts of Assets is in accordance with the criteria, in all material respects. An examination involves performing procedures to obtain evidence about the treasurer's schedule and turnover receipts of assets. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of the treasurer's schedule and turnover receipts of assets, 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.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

The Code of Virginia §58.1-3136 requires a turnover audit whenever a treasurer leaves office. The accompanying treasurer's schedule and turnover receipts of assets were prepared to turn over the assets reported on the schedules to *Marsha Seamans*, who was elected treasurer effective *January 1, 2024*.

In our opinion, based on our examination and the report of other accountants, the accompanying schedules present, in all material respects, the assets of *Sandra Langford*, Treasurer of the *County of Mecklenburg*, Virginia, turned over to the incoming treasurer at *December 29, 2023*, in accordance with the criteria set forth in §58.1-3136 of the Code of Virginia.

This report is intended solely for the information and use of the Board, 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.

Creedle, Jones & Associates, P.C.

Creedle, Jones & Associates, P.C.
Certified Public Accountants

South Hill, Virginia
February 27, 2024

COUNTY OF MECKLENBURG, VIRGINIA
SCHEDULE OF THE TREASURER'S ASSETS AND LIABILITIES
At December 29, 2023

Assets held by the Treasurer:	
Cash on hand	\$3,000.00
Cash in banks:	
Checking:	
First Citizens Bank	42,822,271.54
Cash - fiscal agent:	
Virginia's Retreat	138,288.06
Investments:	
Local Government Investment Pool	71,434,978.69
Other:	
Virginia Investment Pool	2,248,180.44
Virginia State Non-Arbitrage Program	24,949,480.07
Pooled OPEB Trust Fund	<u>2,953,551.12</u>
Total assets	<u>\$144,549,749.92</u>
Liabilities of the Treasurer:	
Balance of County funds	\$144,411,461.86
Balance of Other Governmental Units-Virginia's Retreat	<u>138,288.06</u>
Total liabilities	<u>\$144,549,749.92</u>

The accompanying notes are an integral part of this schedule.

COUNTY OF MECKLENBURG, VIRGINIA
NOTES TO TREASURER'S SCHEDULES
At December 29, 2023

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 assets, 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 her account as treasurer to secure final discharge from liability.

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

At December 29, 2023

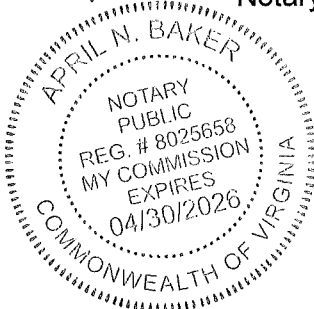
Received of Sandra Langford, Outgoing Treasurer of the County of Mecklenburg, Virginia, by Marsha Seamans, Incoming Treasurer of the County of Mecklenburg, Virginia, the item or items as hereinafter described and/or listed at the close of business December 29, 2023.

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)	\$3,000.00
Total	<u>\$3,000.00</u>

SIGNED AND WITNESSED:

April N. Baker
Notary



Sandra Langford
Outgoing Treasurer
County of Mecklenburg, Virginia

Marsha Seamans
Incoming Treasurer
County of Mecklenburg, Virginia

COUNTY OF MECKLENBURG, VIRGINIA
TURNOVER RECEIPT OF CASH ON DEPOSIT
FROM OUTGOING TREASURER TO INCOMING TREASURER

At December 29, 2023

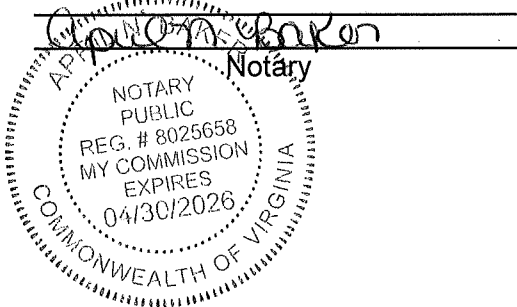
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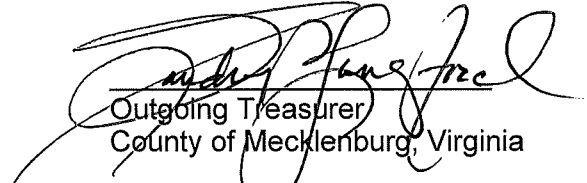
We, having separately checked this schedule, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

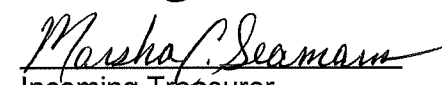
Balances on deposit in banks at December 29, 2023, and outstanding checks drawn there against are as follows:

<u>Name of Bank and Bank Account</u>	<u>Balance Per Bank</u>	<u>Outstanding Items</u>	<u>Balance Per Ledger</u>
<i>First Citizens Bank</i>			
General Account	\$ 44,545,582.31	\$ (1,798,992.96)	\$ 42,746,589.35
Emergency Services	75,678.43	-	75,678.43
Online School Fees	3.76	-	3.76
Fiscal Agent-Virginia's Retreat	138,288.06	-	138,288.06
Total	<u>\$ 44,759,552.56</u>	<u>\$ (1,798,992.96)</u>	<u>\$ 42,960,559.60</u>

SIGNED AND WITNESSED:




Outgoing Treasurer
County of Mecklenburg, Virginia


Incoming Treasurer
County of Mecklenburg, Virginia

COUNTY OF MECKLENBURG, VIRGINIA
TURNOVER RECEIPT OF CASH EQUIVALENTS AND INVESTMENTS
FROM OUTGOING TREASURER TO INCOMING TREASURER

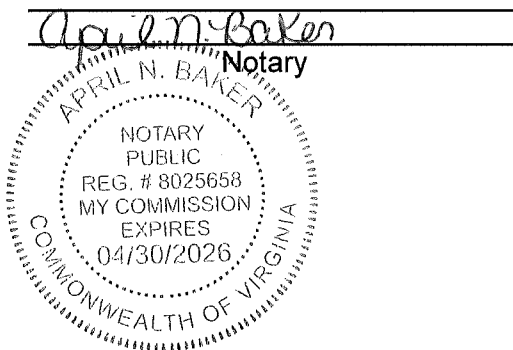
At December 29, 2023

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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>
Investments:	
Local Government Investment Pool	\$71,434,978.69
Other:	
Virginia Investment Pool	2,248,180.44
Virginia State Non-Arbitrage Program	24,949,480.07
Comerica	<u>2,953,551.12</u>
Total	<u>\$101,586,190.32</u>

SIGNED AND WITNESSED:



Sandra Langford
Outgoing Treasurer
County of Mecklenburg, Virginia

Marsha C. Seamans
Incoming Treasurer
County of Mecklenburg, Virginia

COUNTY OF MECKLENBURG, VIRGINIA
TURNOVER RECEIPT OF UNCOLLECTED REAL ESTATE TAXES
FROM OUTGOING TREASURER TO INCOMING TREASURER
At December 29, 2023

Received of Sandra Langford, Outgoing Treasurer of the County of Mecklenburg, Virginia, by Marsha Seamans, Incoming Treasurer of the County of Mecklenburg, Virginia, the item or items as hereinafter described and/or listed at the close of business December 29, 2023.

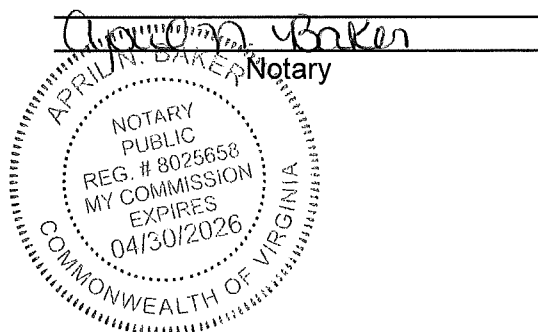
We, having separately checked this schedule, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

<u>Year</u>	<u>Base Tax</u>
2024	\$ 13,461,365.39
2023	283,752.85
2022	107,556.88
2021	43,408.24
2020	18,804.55
2019	12,699.14
2018	6,980.33
2017	4,642.58
2016	2,810.24
2015	2,221.32
2014	1,664.43
2013	631.91
2012	700.20
2011	515.10
2010	381.77
2009	331.84
2008	300.24
2007	161.73
2006	117.36
2005	91.00
2004	<u>28.29</u>

Total Uncollected

Real Estate Taxes \$ 13,949,165.39

SIGNED AND WITNESSED:



Sandra Langford
Outgoing Treasurer
County of Mecklenburg, Virginia

Marsha C. Seamans
Incoming Treasurer
County of Mecklenburg, Virginia

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

At December 29, 2023

Received of Sandra Langford, Outgoing Treasurer of the County of Mecklenburg, Virginia, by Marsha Seamans, Incoming Treasurer of the County of Mecklenburg, Virginia, the item or items as hereinafter described and/or listed at the close of business December 29, 2023.

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>
2024	\$ 43,979,335.27
2023	812,164.71
2022	272,918.49
2021	118,691.93
2020	97,210.06
2019	95,505.11
2018	17,397.48
2017	<u>16,356.64</u>
Total Uncollected Personal Property Taxes	<u>\$ 45,409,579.69</u>

SIGNED AND WITNESSED:

April N. Baker
Notary



Sandra Langford
Outgoing Treasurer
County of Mecklenburg, Virginia

Marsha C. Seamans
Incoming Treasurer
County of Mecklenburg, Virginia

COUNTY OF MECKLENBURG, VIRGINIA
TURNOVER RECEIPT OF UNCOLLECTED
PUBLIC SERVICE TAXES
FROM OUTGOING TREASURER TO INCOMING TREASURER
At December 29, 2023

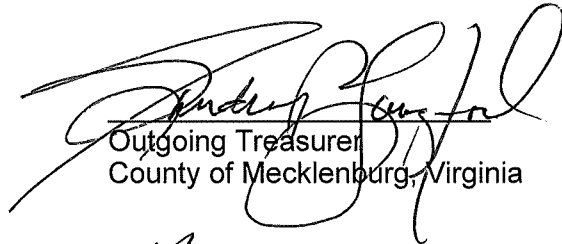
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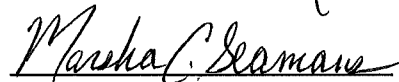
We, having separately checked this schedule, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

<u>Year</u>	<u>Base Tax</u>
Real Estate - Public Service 2024	\$ 1,516.59
Total Uncollected Public Service Taxes	<u>\$ 1,516.59</u>

SIGNED AND WITNESSED:

Apul N. Baker
Notary


Outgoing Treasurer
County of Mecklenburg, Virginia


Incoming Treasurer
County of Mecklenburg, Virginia

COUNTY OF MECKLENBURG, VIRGINIA
TURNOVER RECEIPT OF UNCOLLECTED STATE TAXES
FROM OUTGOING TREASURER TO INCOMING TREASURER
At December 29, 2023

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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>
2022 State Income Taxes	\$ -

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

Christopher Sutter
Witness (Independent Accountant)

Marsha C. Seamans
Incoming Treasurer

Sandra Langford
Outgoing Treasurer

COUNTY OF MECKLENBURG, VIRGINIA
TURNOVER RECEIPT OF UNREMITTED COMMONWEALTH COLLECTIONS
FROM OUTGOING TREASURER TO INCOMING TREASURER
At December 29, 2023

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by Marsha Seamans, Incoming Treasurer of the County of Mecklenburg, Virginia, the item or items as
herinafter described and/or listed at the close of business December 29, 2023.

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	-
Transient Occupancy Taxes	-
Total Commonwealth Current Credit Account	<u>\$ -</u>

Signed and Witnessed:

Christopher Suttan
Witness (Independent Accountant)

Marsha C. Seamans
Incoming Treasurer

Sandra Langford
Outgoing Treasurer

COUNTY OF MECKLENBURG, VIRGINIA
TURNOVER RECEIPT OF UNSOLD DOG LICENSE TAGS
FROM OUTGOING TREASURER TO INCOMING TREASURER

At December 29, 2023

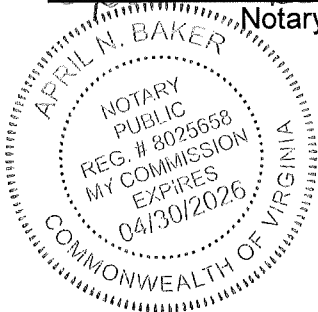
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We, having separately checked this schedule, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

Class of Tag	Tag Numbers		Quantity On Hand
	Beginning Number	Ending Number	
Unsexed	2982	1019	4000
20 Dog Kennel	181	8020	8200
50 Dog Kennel	47	9004	9050
Duplicates	50	10001	10050

SIGNED AND WITNESSED:

April N. Baker
Notary



Sandra Langford
Outgoing Treasurer
County of Mecklenburg, Virginia

Marsha Seamans
Incoming Treasurer
County of Mecklenburg, Virginia