



RICHARD T. HOMES, TREASURER
FOR THE
COUNTY OF AUGUSTA

REPORT ON EXAMINATION
OF COMMONWEALTH REVENUES
AS OF MARCH 31, 2023

Auditor of Public Accounts
Staci A. Henshaw, CPA

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(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 Interim Treasurer at March 31, 2023	2
Turnover Receipt of Uncollected State Taxes from Outgoing Treasurer to Incoming Interim Treasurer at March 31, 2023	3



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

March 31, 2023

Jackie Nash
Incoming Interim Treasurer

Richard T. Homes
Outgoing Treasurer

County of Augusta

INDEPENDENT AUDITOR'S REPORT

We have examined the accompanying Treasurer Turnover Receipts of Assets of Richard T. Homes, Treasurer of the County of Augusta, at March 31, 2023. 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 March 31, 2023 and to turn over the assets, accounts, and records of the office to Jackie Nash, the newly Appointed Interim Treasurer.

In our opinion, based on our examination, the receipts referred to above present fairly, in all material respects, Commonwealth's assets of Richard T. Homes, Treasurer of the County of Augusta, Virginia, turned over to the incoming interim treasurer at March 31, 2023.

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

COUNTY OF AUGUSTA, VIRGINIA
TURNOVER RECEIPT OF UNREMITTED COMMONWEALTH COLLECTIONS
FROM OUTGOING TREASURER TO INCOMING INTERIM TREASURER
At March 31, 2023

Received of Richard T. Homes, Outgoing Treasurer of the County of Augusta, Virginia, by Jacqueline Nash, Incoming Interim Treasurer of the County of Augusta, Virginia, the item or items as hereinafter described and/or listed at the close of business March 31, 2023.

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

Signed and Witnessed:

SIGNATURE ON FILE
Witness (Auditor)

SIGNATURE ON FILE
Incoming Interim Treasurer

SIGNATURE ON FILE
Outgoing Treasurer

COUNTY OF AUGUSTA, VIRGINIA
TURNOVER RECEIPT OF UNCOLLECTED STATE TAXES
FROM OUTGOING TREASURER TO INCOMING INTERIM TREASURER
At March 31, 2023

Received of Richard T. Homes, Outgoing Treasurer of the County of Augusta, Virginia, by Jacqueline Nash, Incoming Interim Treasurer of the County of Augusta, Virginia, the item or items as hereinafter described and/or listed at the close of business March 31, 2023.

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>
2022 State Income Taxes	0.00
	<hr/>
Total (Exclusive of penalty on past due items)	\$ <u>0.00</u>

Signed and Witnessed:

SIGNATURE ON FILE
Witness (Auditor)

SIGNATURE ON FILE
Incoming Interim Treasurer

SIGNATURE ON FILE
Outgoing Treasurer