

Alice L. Moore, Treasurer
Of the County of King George, Virginia

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

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INDEPENDENT ACCOUNTANT'S REPORT

Randy R. Jones
Incoming Treasurer
County of King George, Virginia

James B. Howard, Board Chairman
County of King George, 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 Alice L. Moore, former Treasurer of the County of King George, 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 Alice L. Moore, former Treasurer of the County of King George, 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, S. L. P.

CERTIFIED PUBLIC ACCOUNTANTS

Roanoke, Virginia
February 5, 2016

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COUNTY OF KING GEORGE, VIRGINIA
URNOVER RECEIPT OF UNREMITTED COMMONWEALTH COLLECTION
FROM OUTGOING TREASURER TO INCOMING TREASURER


At December 31, 2015


Received of Alice L. Moore, Outgoing Treasurer of the County of King George, Virginia,
by Randy R. Jones, Incoming Treasurer of the County of King George, 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	2,763.84
Commonwealth's Attorney excess collection program fees	<u>N/A</u>
Total Commonwealth Current Credit Account	<u>\$ 2,763.84</u>

Signed and Witnessed:


Witness (Independent Accountant)


Incoming Treasurer


Outgoing Treasurer

COUNTY OF KING GEORGE, VIRGINIA
TURNOVER RECEIPT OF UNCOLLECTED STATE TAXES
FROM OUTGOING TREASURER TO INCOMING TREASURER

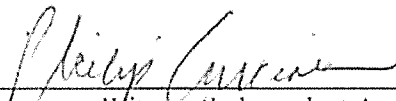

At December 31, 2015

Received of Alice L. Moore, Outgoing Treasurer of the County of King George, Virginia,
by Randy R. Jones, Incoming Treasurer of the County of King George, 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	\$ 9,600.10
Total (Exclusive of penalty on past due items)	<u>\$ 9,600.10</u>

Signed and Witnessed:

 12/31/15 
Witness (Independent Accountant) Incoming Treasurer


Outgoing Treasurer