



DAVID K. BRITT, TREASURER  
OF THE  
COUNTY OF SOUTHAMPTON

REPORT ON EXAMINATION  
OF COMMONWEALTH REVENUES  
AS OF  
JULY 31, 2018

Auditor of Public Accounts  
Martha S. Mavredes, CPA  
[www.apa.virginia.gov](http://www.apa.virginia.gov)  
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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

August 7, 2018

Rhonda Griffin  
Incoming Interim Treasurer

David K. Britt  
Outgoing Treasurer

Board of Supervisors  
County of Southampton

## INDEPENDENT AUDITOR'S REPORT

We have examined the accompanying Treasurer Turnover Receipts of Assets of David K. Britt, Treasurer of the County of Southampton, at July 31, 2018. 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 July 31, 2018 and to turn over the assets, accounts, and records of the office to Rhonda Griffin, 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 David K. Britt, Treasurer of the County of Southampton, Virginia turned over to the incoming Interim Treasurer at July 31, 2018.

AUDITOR OF PUBLIC ACCOUNTS

LH/clj

COUNTY OF SOUTHAMPTON, VIRGINIA  
TURNOVER RECEIPT OF UNREMITTED COMMONWEALTH COLLECTIONS  
FROM OUTGOING TREASURER TO INCOMING INTERIM TREASURER  
At JULY 31, 2018

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Received of David K. Britt, Outgoing Treasurer of the County of Southampton, Virginia, by Rhonda Griffin, Incoming Interim Treasurer of the County of Southampton, Virginia, the item or items as hereinafter described and/or listed at the close of business July 31, 2018.

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>

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Signed and Witnessed:

  
Witness: , Auditor

  
Incoming Treasurer

  
Outgoing Treasurer

COUNTY OF SOUTHAMPTON, VIRGINIA  
TURNOVER RECEIPT OF UNCOLLECTED STATE TAXES  
FROM OUTGOING TREASURER TO INCOMING INTERIM TREASURER  
At JULY 31, 2018

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Received of David K. Britt, Outgoing Treasurer of the County of Southampton, Virginia, by Rhonda Griffin, Incoming Interim Treasurer of the County of Southampton, Virginia, the item or items as hereinafter described and/or listed at the close of business July 31, 2018.

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	\$ 941.00
Total (Exclusive of penalty on past due items)	<u>\$ 941.00</u>

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Signed and Witnessed:

  
Witness, Auditor

  
Incoming Treasurer

  
Outgoing Treasurer