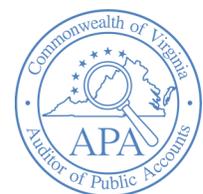




PATRICK L. THOMPSON, TREASURER
OF THE
COUNTY OF RUSSELL

REPORT ON EXAMINATION
OF COMMONWEALTH REVENUES
AS OF
FEBRUARY 28, 2019

Auditor of Public Accounts
Martha S. Mavredes, CPA
www.apa.virginia.gov
(804) 225-3350



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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 28, 2019

Alicia K. McGlothlin
Incoming Treasurer

Patrick L. Thompson
Outgoing Treasurer

Board of Supervisors
County of Russell

INDEPENDENT AUDITOR'S REPORT

We have examined the accompanying Treasurer Turnover Receipts of Assets of Patrick L. Thompson, Treasurer of the County of Russell, at February 28, 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 February 28, 2019 and to turn over the assets, accounts, and records of the office to Alicia K. McGlothlin, 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 Patrick L. Thompson, Treasurer of the County of Russell, Virginia turned over to the incoming treasurer at February 28, 2019.

AUDITOR OF PUBLIC ACCOUNTS

LH/vks

COUNTY OF RUSSELL, VIRGINIA
TURNOVER RECEIPT OF UNREMITTED COMMONWEALTH COLLECTIONS
FROM OUTGOING TREASURER TO INCOMING TREASURER

At February 28, 2019

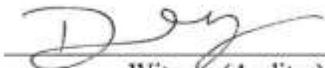
Received of Patrick L. Thompson, Outgoing Treasurer of the County of Russell, Virginia, by Alicia K. McGlothlin, Incoming Treasurer of the County of Russell, Virginia, the item or items as hereinafter described and/or listed at the close of business February 28, 2019.

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	0.00
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

Total Commonwealth Current Credit Account	<u>\$0.00</u>

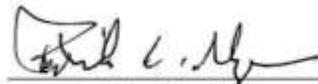
Signed and Witnessed:



Witness (Auditor)



Incoming Treasurer



Outgoing Treasurer

COUNTY OF RUSSELL, VIRGINIA
TURNOVER RECEIPT OF UNCOLLECTED STATE TAXES
FROM OUTGOING TREASURER TO INCOMING TREASURER
At February 28, 2019

Received of Patrick L. Thompson, Outgoing Treasurer of the County of Russell, Virginia, by Alicia K. McGlothlin, Incoming Treasurer of the County of Russell, Virginia, the item or items as hereinafter described and/or listed at the close of business February 28, 2019.

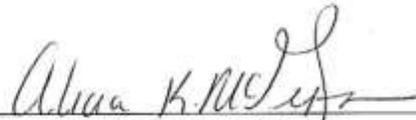
We, having separately checked this receipt, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

<u>Year</u>	<u>Base Tax</u>
2017 State Income Taxes	4283.34
2018 State Income Taxes	73.00
	<hr/>
Total (Exclusive of penalty on past due items)	<u>\$4356.34</u>

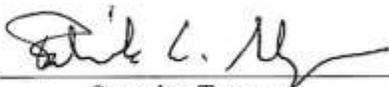
Signed and Witnessed:



Witness (Auditor)



Incoming Treasurer



Outgoing Treasurer