



DEBORAH ROBINSON, TREASURER
OF THE
COUNTY OF YORK

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

Auditor of Public Accounts
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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

July 31, 2018

Candice Kelley
Incoming Interim Treasurer

Deborah Robinson
Outgoing Treasurer

Board of Supervisors
County of York

INDEPENDENT AUDITOR'S REPORT

We have examined the accompanying Treasurer Turnover Receipts of Assets of Deborah Robinson, Treasurer of the County of York, 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 Candice Kelley, 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 Deborah Robinson, Treasurer of the County of York, Virginia turned over to the incoming treasurer at July 31, 2018.

AUDITOR OF PUBLIC ACCOUNTS

LH/clj

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


Received of Deborah Robinson, Outgoing Treasurer of the County of York, Virginia, by Candice Kelley, Incoming Interim Treasurer of the County of York, Virginia, the item or items as hereinafter described and/or listed at the close of business July 31, 2018.

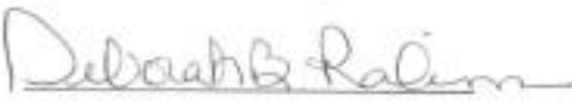
We, having separately checked this receipt, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

<u>Commonwealth Current Credit Account</u>	<u>Balance</u>
Estimated State Income Taxes	\$ 0
State Income Taxes	462
Penalty	0
Interest	0
Share of fees of sheriff and deputies	0
	<hr/>
Total Commonwealth Current Credit Account	<u>\$462</u>

Signed and Witnessed:


Stephanie H. Serbia, Audit Supervisor


Candice Kelley, Incoming Interim
Treasurer


Deborah Robinson, Outgoing Treasurer

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

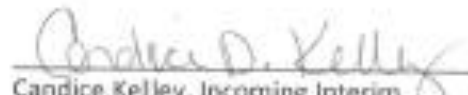
Received of Deborah Robinson, Outgoing Treasurer of the County of York, Virginia, by Candice Kelley, Incoming Interim Treasurer of the County of York, Virginia, the item or items as hereinafter described and/or listed at the close of business July 31, 2018.

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>
2018 State Income Taxes	\$ 17,889.75
Total (Exclusive of penalty on past due items)	<u>\$ 17,889.75</u>

Signed and Witnessed:


Stephanie H. Serbia, Audit Supervisor


Candice Kelley, Incoming Interim
Treasurer


Deborah Robinson, Outgoing Treasurer