

COUNTY OF APPOMATTOX, VIRGINIA
REPORT ON COUNTY TREASURER'S
TURNOVER AUDIT

AT DECEMBER 31, 2019

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Independent Accountants' Report

**To the Honorable Members of the Board of Supervisors
County of Appomattox, Virginia**

We have examined the accompanying Schedule of the Treasurer's Assets and Liabilities of Alice F. Gillette, Treasurer of the County of Appomattox, Virginia at December 31, 2019. We have also examined the accompanying Treasurer's Turnover Receipts of Assets. The County's treasurer is responsible for the schedule and receipts in accordance with the criteria set forth in Section 58.1-3136 of the Code of Virginia. Our responsibility is to express an opinion on the Schedule of the Treasurer's Assets and Liabilities and the Treasurer's Turnover Receipts of Assets based on our examination. We did not examine the Turnover Receipt of Uncollected State Taxes from Outgoing Treasurer to Incoming Treasurer. This schedule was examined by other accountants whose report has been furnished to us, and our opinion, insofar as it relates to the amount shown on these schedules, is based solely on the report of the other accountants.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the *Specifications for Audits of Counties, Cities, and Towns* issued by the Auditor of Public Accounts. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Schedule of Treasurer's Assets and Liabilities and Turnover Receipts of Assets is in accordance with the criteria, in all material respects. An examination involves performing procedures to obtain evidence about the treasurer's schedule and turnover receipts of assets. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of the treasurer's schedule and turnover receipts of assets, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide 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 accompanying treasurer's schedule and turnover receipts of assets were prepared to turn over the assets reported on the schedules to Victoria C. Phelps, who was appointed treasurer effective January 1, 2020.

In our opinion, based on our examination and the report of other auditors, the schedules referred to above present, in all material respects, the assets of Alice F. Gillette, Treasurer of the County of Appomattox, Virginia turned over to the incoming treasurer at December 31, 2019, in accordance with the criteria set forth in Section 58.1-3136 of the Code of Virginia.

This report is intended solely for the information and use of the Board of Supervisors, management and the Auditor of Public Accounts and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

Robinson, Farmer, Cox Associates

Richmond, Virginia

May 1, 2020

COUNTY OF APPOMATTOX, VIRGINIA

Schedule of the Treasurer's Assets and Liabilities
At December 31, 2019

Assets held by the Treasurer:

Cash on hand	\$	500.00
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Cash in banks:

BB&T:

General Checking	19,420,625.38
School Capital Improvement	246,973.13
Asset Forfeiture Fund	233,432.83
Revenue Max	4,604.91
School Cafeteria	670,042.00
Sports Complex	59,525.70
E-911	2,363.59
Veterans Wall of Honor	3,037.72
School Textbook	267,786.76

Farmers Bank of Appomattox:

Checking	16,964.04
Certificate of Deposit	4,156.13

Investments:

LGIP	<u>106,245.46</u>
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Total assets	\$ <u><u>21,036,257.65</u></u>
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Liabilities of the Treasurer:

Balance of County Funds	\$ <u>21,036,257.65</u>
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Total liabilities	\$ <u><u>21,036,257.65</u></u>
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The accompanying notes are an integral part of this schedule.

COUNTY OF APPOMATTOX, VIRGINIA

Notes to Treasurer's Schedules At December 31, 2019

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Section 58.1-3136 of the Code of Virginia requires a turnover audit whenever a treasurer leaves office. The purpose of the turnover audit is to determine the outgoing treasurer's accountability and to turn over the assets to the incoming treasurer. The accompanying schedules and turnover statements were prepared to demonstrate the outgoing treasurer's accountability and to turn over the assets to the incoming treasurer. Accordingly, the schedules are not intended to present the financial position or results of operations in accordance with generally accepted accounting principles.

A. Schedule of the Treasurer's Assets and Liabilities

The Schedule of the Treasurer's Assets and Liabilities represents a summary of cash, other asset, and liability balances held by the treasurer at the turnover date.

B. Turnover Receipts of Assets

The Turnover Receipts of Assets directly following these notes represent the detailed accounting of assets turned over to the incoming treasurer. The incoming treasurer's signature on these receipts represents her assumption of the legal liability for the custody of such assets.

NOTE 2—DISCHARGE FROM LIABILITY:

In accordance with section 58.1-3145 of the Code of Virginia, the outgoing treasurer is required to file certificates with the circuit court showing the final settlement of her account as treasurer to secure final discharge from liability.

Supplemental Statements

County of Appomattox, Virginia
Turnover Receipt of Cash and Cash Items on Hand
From Outgoing Treasurer to Incoming Treasurer
At December 31, 2019

Received of Alice F. Gillette , Outgoing Treasurer of the County of Appomattox, Virginia, by, Victoria C. Phelps, Incoming Treasurer of the County of Appomattox, Virginia, the item or items as hereinafter described and/or listed at the close of business December 31, 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>Amount</u>
Cash on hand (currency and coin)	\$ <u>500.00</u>

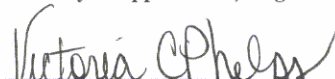
Witness: Robinson, Farmer, Cox Associates



Certified Public Accountant



Alice F. Gillette, Outgoing Treasurer of
the County of Appomattox, Virginia



Victoria C. Phelps, Incoming Treasurer of
the County of Appomattox, Virginia

County of Appomattox, Virginia
Turnover Receipt of Deposits
From Outgoing Treasurer to Incoming Treasurer
At December 31, 2019

Received of Alice F. Gillette, Outgoing Treasurer of the County of Appomattox, Virginia, by, Victoria C. Phelps, Incoming Treasurer of the County of Appomattox, Virginia, the item or items as hereinafter described and/or listed at the close of business December 31, 2019.

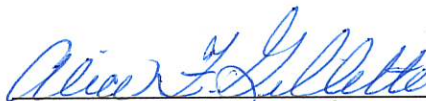
We, having separately checked this receipt, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

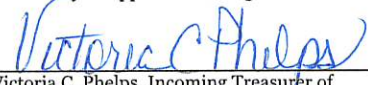
<u>Name of Bank and Bank Account</u>	<u>Balance Per Bank</u>	<u>Deposits In Transit</u>	<u>Outstanding Checks</u>	<u>Balance Per Audit</u>
Wells Fargo - General Checking	\$ 20,008,469.40	\$ 2,550.42	\$ 590,394.44	\$ 19,420,625.38
Wells Fargo - School Capital Improvement	246,973.13	-	-	246,973.13
Wells Fargo - Asset Forefeiture Fund	233,432.83	-	-	233,432.83
Wells Fargo - Revenue Max	4,604.91	-	-	4,604.91
Wells Fargo - School Cafeteria	670,042.00	-	-	670,042.00
Wells Fargo - Sports Complex	59,525.70	-	-	59,525.70
Wells Fargo - E-911	2,363.59	-	-	2,363.59
Wells Fargo - Veterans Wall of Honor	3,037.72	-	-	3,037.72
Wells Fargo - School Textbook	267,786.76	-	-	267,786.76
Wells Fargo - Carry Forward	-	-	-	-
Farmers Bank of Appomattox - Special Welfare	17,039.69	-	75.65	16,964.04
Farmers Bank of Appomattox - VPA	79,594.91	-	75,438.78	4,156.13
Total	\$ <u>21,592,870.64</u>	\$ <u>2,550.42</u>	\$ <u>665,908.87</u>	\$ <u>20,929,512.19</u>

Witness: Robinson, Farmer, Cox Associates



Certified Public Accountant



Alice F. Gillette, Outgoing Treasurer of
the County of Appomattox, Virginia


Victoria C. Phelps, Incoming Treasurer of
the County of Appomattox, Virginia

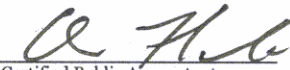
County of Appomattox, Virginia
 Turnover Receipt of Investments
 From Outgoing Treasurer to Incoming Treasurer
 At December 31, 2019

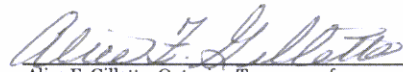
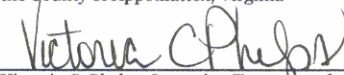
Received of Alice F. Gillette, Outgoing Treasurer of the County of Appomattox, Virginia, by, Victoria C. Phelps, Incoming Treasurer of the County of Appomattox, Virginia, the item or items as hereinafter described and/or listed at the close of business December 31, 2019.

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>Name of Bank and Bank Account</u>	<u>Balance Per Bank</u>	<u>Net Adjustments</u>	<u>Balance Per Ledger</u>
LGIP	\$ 106,245.46	\$ -	\$ 106,245.46
Total	\$ <u>106,245.46</u>	\$ <u>-</u>	\$ <u>106,245.46</u>

Witness: Robinson, Farmer, Cox Associates


 Certified Public Accountant


 Alice F. Gillette, Outgoing Treasurer of
 the County of Appomattox, Virginia

 Victoria C. Phelps, Incoming Treasurer of
 the County of Appomattox, Virginia

County of Appomattox, Virginia
Turnover Receipt of Dog Tags
From Outgoing Treasurer to Incoming Treasurer
At December 31, 2019

Received of Alice F. Gillette, Outgoing Treasurer of the County of Appomattox, Virginia, by, Victoria C. Phelps, Incoming Treasurer of the County of Appomattox, Virginia, the item or items as hereinafter described and/or listed at the close of business December 31, 2019.

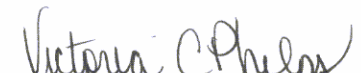
We, having separately checked this receipt, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

Class of Tag	2019			2020		
	Tag Numbers		Quantity	Tag Numbers		Quantity
	Beginning	Ending		Beginning	Ending	
Individual Dog	210	375	166	21	250	230
Unsexed Dog	567	775	209	383	900	518
Dangerous Dog	3	5	3	5001	5010	10
Kennel (20)	55	80	26	1012	1080	69
Kennel (30)	4	10	7	2001	2010	10
Kennel (40)	1	5	5	3001	3005	5
Kennel (50)	1	5	5	4001	4005	5
Duplicate	2	10	9	1	10	10

Witness: Robinson, Farmer, Cox Associates


 Certified Public Accountant


 Alice F. Gillette, Outgoing Treasurer of
 the County of Appomattox, Virginia


 Victoria C. Phelps, Incoming Treasurer of
 the County of Appomattox, Virginia

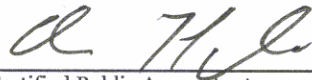
County of Appomattox, Virginia
Turnover Receipt of Real Estate Taxes
From Outgoing Treasurer to Incoming Treasurer
At December 31, 2019

Received of Alice F. Gillette, Outgoing Treasurer of the County of Appomattox, Virginia, by, Victoria C. Phelps, Incoming Treasurer of the County of Appomattox, Virginia, the item or items as hereinafter described and/or listed at the close of business December 31, 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>Uncollected</u>
2019	\$	469,717.20
2018		217,293.57
2017		137,496.11
2016		73,967.14
2015		26,051.02
2014		11,862.81
Prior Years		19,186.34
Total uncollected real estate taxes		\$ <u><u>955,574.19</u></u>

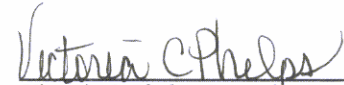
Witness: Robinson, Farmer, Cox Associates



Certified Public Accountant



Alice F. Gillette, Outgoing Treasurer of
the County of Appomattox, Virginia



Victoria C. Phelps, Incoming Treasurer of
the County of Appomattox, Virginia

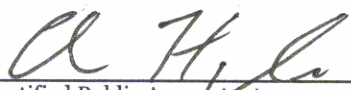
**County of Appomattox, Virginia
Turnover Receipt of Personal Property Taxes
From Outgoing Treasurer to Incoming Treasurer
At December 31, 2019**

Received of Alice F. Gillette, Outgoing Treasurer of the County of Appomattox, Virginia, by, Victoria C. Phelps, Incoming Treasurer of the County of Appomattox, Virginia, the item or items as hereinafter described and/or listed at the close of business December 31, 2019.

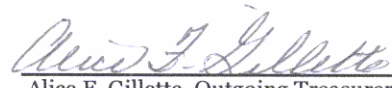
We, having separately checked this receipt, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

<u>Year</u>		<u>Uncollected</u>
2019	\$	686,356.82
2018		197,355.16
2017		82,206.42
2016		69,049.09
2015		65,738.95
Total uncollected personal property taxes		\$ <u>1,100,706.44</u>

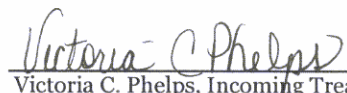
Witness: Robinson, Farmer, Cox Associates



Certified Public Accountant



Alice F. Gillette, Outgoing Treasurer of
the County of Appomattox, Virginia



Victoria C. Phelps, Incoming Treasurer of
the County of Appomattox Virginia

County of Appomattox, Virginia
Turnover Receipt of Public Service Corporation Taxes
From Outgoing Treasurer to Incoming Treasurer
At December 31, 2019

Received of Alice F. Gillette, Outgoing Treasurer of the County of Appomattox, Virginia, by, Victoria C. Phelps, Incoming Treasurer of the County of Appomattox, Virginia, the item or items as hereinafter described and/or listed at the close of business December 31, 2019.

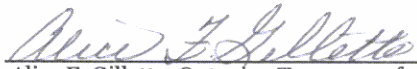
We, having separately checked this receipt, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

<u>Year</u>		<u>Uncollected</u>
2019	\$	72.43
Total uncollected public service corporation taxes	\$	<u>72.43</u>

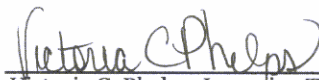
Witness: Robinson, Farmer, Cox Associates



Certified Public Accountant



Alice F. Gillette, Outgoing Treasurer of
the County of Appomattox, Virginia



Victoria C. Phelps, Incoming Treasurer of
the County of Appomattox Virginia

County of Appomattox, Virginia
Turnover Receipt of Unused Receipts
From Outgoing Treasurer to Incoming Treasurer
At December 31, 2019

Received of Alice F. Gillette, Outgoing Treasurer of the County of Appomattox, Virginia, by, Victoria C. Phelps, Incoming Treasurer of the County of Appomattox, Virginia, the item or items as hereinafter described and/or listed at the close of business December 31, 2019

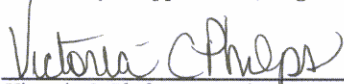
We, having separately checked this receipt, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

<u>Type of Receipt</u>	<u>Receipt Numbers</u>		<u>Quantity</u>
	<u>Beginning</u>	<u>Ending</u>	<u>On Hand</u>
General	498131	498132	<u>2</u>
Total			<u><u>2</u></u>

Witness: Robinson, Farmer, Cox Associates


 Certified Public Accountant


 Alice F. Gillette, Outgoing Treasurer of
 the County of Appomattox, Virginia


 Victoria C. Phelps, Incoming Treasurer of
 the County of Appomattox, Virginia

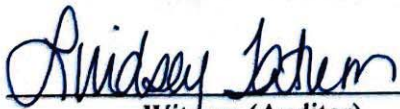
COUNTY OF APPOMATTOX, VIRGINIA
TURNOVER RECEIPT OF UNREMITTED COMMONWEALTH COLLECTIONS
FROM OUTGOING TREASURER TO INCOMING TREASURER
At December 31, 2019

Received of Alice Gillette, Outgoing Treasurer of the County of Appomattox, Virginia, by Victoria Phelps, Incoming Treasurer of the County of Appomattox, Virginia, the item or items as hereinafter described and/or listed at the close of business December 31, 2019.

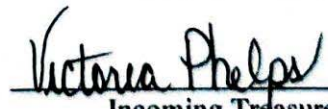
We, having separately checked this receipt, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

<u>Commonwealth Current Credit Account</u>	<u>Balance</u>
Estimated State Income Taxes	0
State Income Taxes	0
Penalty	0
Interest	0
Share of fees of sheriff and deputies	0
Commonwealth Attorney's Excess Collection Program Fees	0
Total Commonwealth Current Credit Account	\$ 0

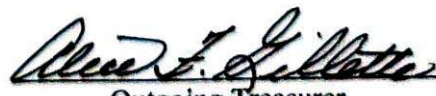
Signed and Witnessed:



Witness (Auditor)



Incoming Treasurer



Outgoing Treasurer

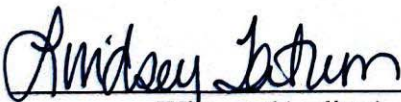
COUNTY OF APPOMATTOX, VIRGINIA
TURNOVER RECEIPT OF UNCOLLECTED STATE TAXES
FROM OUTGOING TREASURER TO INCOMING TREASURER
At December 31, 2019

Received of Alice Gillette, Outgoing Treasurer of the County of Appomattox, Virginia, by Victoria Phelps, Incoming Treasurer of the County of Appomattox, Virginia, the item or items as hereinafter described and/or listed at the close of business December 31, 2019.

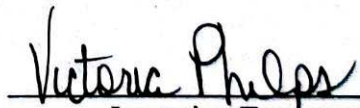
We, having separately checked this receipt, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

<u>Year</u>	<u>Base Tax</u>
2018 State Income Taxes	3406.52
Total (Exclusive of penalty on past due items)	\$ <u>3406.52</u>

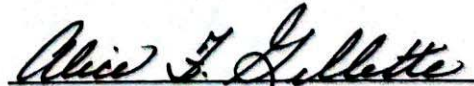
Signed and Witnessed:



Witness (Auditor)



Incoming Treasurer



Outgoing Treasurer