

COUNTY OF MONTGOMERY, VIRGINIA

**REPORT ON COUNTY TREASURER'S
TURNOVER AUDIT**

At December 31, 2023

CONTENTS

	Page
INDEPENDENT ACCOUNTANT’S REPORT	1
SCHEDULE OF THE TREASURER’S ACCOUNTABILITY	
Schedule of the Treasurer’s Assets and Liabilities	2
NOTES TO SCHEDULES OF THE TREASURER’S ACCOUNTABILITY	3
SUPPLEMENTAL SCHEDULES	
Turnover Receipt of Cash and Cash Items on Hand from Outgoing Treasurer to Incoming Treasurer.....	4
Turnover Receipt of Returned Checks on Hand from Outgoing Treasurer to Incoming Treasurer.....	5
Turnover Receipt of Cash on Deposit from Outgoing Treasurer to Incoming Treasurer.....	6
Turnover Receipt of Cash Equivalents and Investments from Outgoing Treasurer to Incoming Treasurer.....	7
Turnover Receipt of Uncollected Real Estate Taxes from Outgoing Treasurer to Incoming Treasurer.....	8
Turnover Receipt of Uncollected Personal Property Taxes from Outgoing Treasurer to Incoming Treasurer.....	9
Turnover Receipt of Uncollected Motor Vehicle Registration Fees from Outgoing Treasurer to Incoming Treasurer.....	10
Turnover Receipt of Uncollected Public Service Taxes from Outgoing Treasurer to Incoming Treasurer.....	11
Turnover Receipt of Uncollected State Taxes from Outgoing Treasurer to Incoming Treasurer.....	12
Turnover Receipt of Other Assets from Outgoing Treasurer to Incoming Treasurer.....	13
Turnover Receipt of Unused Receipt Books from Outgoing Treasurer to Incoming Treasurer.....	14
Turnover Receipt of Unsold Dog License Tags from Outgoing Treasurer to Incoming Treasurer.....	15
Turnover Receipt of Unsold Vehicle License Decals from Outgoing Treasurer to Incoming Treasurer.....	16
REPORT ON EXAMINATION OF COMMONWEALTH REVENUES	17

INDEPENDENT ACCOUNTANT'S REPORT

To the Honorable Members of the Board of Supervisors
County of Montgomery, Virginia

We have examined the accompanying Schedule of the Treasurer's Assets and Liabilities of Helen V. St. Clair, Treasurer of the County of Montgomery, Virginia, at December 31, 2023. 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 §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 amounts 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.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

The *Code of Virginia* §58.1-3136 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 Mary Weaver, who was elected treasurer effective December 31, 2023.

In our opinion, based on our examination and the report of other accountants, the accompanying schedules present, in all material respects, the assets of Helen V. St. Clair, Treasurer of the County of Montgomery, Virginia, turned over to the incoming treasurer at December 31, 2023 in accordance with the criteria set forth in §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.

Brown, Edwards & Company, L.L.P.

CERTIFIED PUBLIC ACCOUNTANTS

Roanoke, Virginia
March 8, 2024

COUNTY OF MONTGOMERY, VIRGINIA

SCHEDULE OF THE TREASURER'S ASSETS AND LIABILITIES

At December 31, 2023

ASSETS HELD BY THE TREASURER

Cash on hand	* \$ 137,257
Cash in banks	
Checking:	
Atlantic Union Bank & Trust	135,548,346
SNAP	<u>99,900,422</u>
Total assets	<u><u>\$ 235,586,025</u></u>

LIABILITIES OF THE TREASURER

Balance of County funds	<u><u>\$ 235,586,025</u></u>
-------------------------	------------------------------

* - Represents balance as of January 8, 2024.

The Notes to Schedules are an integral part of this schedule.

COUNTY OF MONTGOMERY, VIRGINIA

**NOTES TO SCHEDULES OF THE TREASURER'S ACCOUNTABILITY
At December 31, 2023**

1. SCHEDULE PRESENTATION

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.

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.

COUNTY OF MONTGOMERY, VIRGINIA
TURNOVER RECEIPT OF CASH AND CASH ITEMS ON HAND
FROM OUTGOING TREASURER TO INCOMING TREASURER

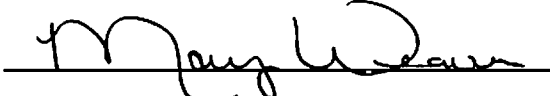
At December 31, 2023

Received of Helen V. St. Clair, Outgoing Treasurer of the County of Montgomery, Virginia, by Mary Weaver, Incoming Treasurer of the County of Montgomery, Virginia, the item or items as hereinafter described and/or listed at the close of business January 8, 2024.

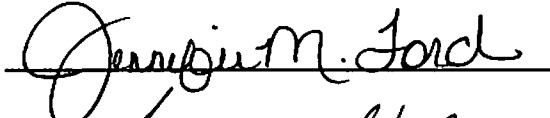
I, having checked this schedule, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing my signature hereto.

	<u>Amount</u>
Cash on hand (currency and coin)	\$ 4,697
Other cash items:	
Credit Card Receipts	993
Undeposited checks	114,166
Pending Transactions of E-checks	<u>17,401</u>
Total	<u>\$ 137,257</u>

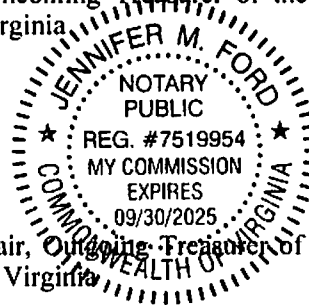
Signed and Witnessed:

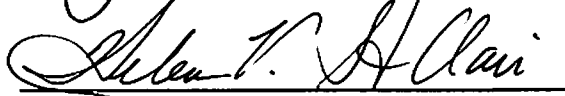


Mary Weaver, Incoming Treasurer of the County of Montgomery, Virginia

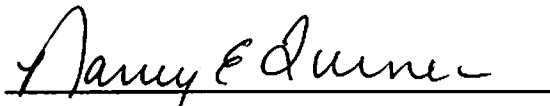


Notary

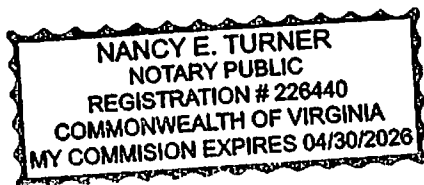




Helen V. St. Clair, Outgoing Treasurer of the County of Montgomery, Virginia



Notary



COUNTY OF MONTGOMERY, VIRGINIA
TURNOVER RECEIPT OF RETURNED CHECKS ON HAND
FROM OUTGOING TREASURER TO INCOMING TREASURER

At December 31, 2023

Received of Helen V. St. Clair, Outgoing Treasurer of the County of Montgomery, Virginia, by Mary Weaver, Incoming Treasurer of the County of Montgomery, Virginia, the item or items as hereinafter described and/or listed at the close of business January 8, 2024.

I, having checked this schedule, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing my signature hereto.

	<u>Amount</u>
Returned checks on hand	\$ <u>0.00</u>

Signed and Witnessed:

Mary Weaver

Mary Weaver, Incoming Treasurer of the County of Montgomery, Virginia

Jennifer M. Ford

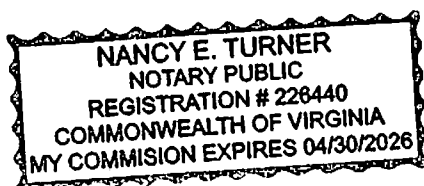
Notary

Helen V. St. Clair

Helen V. St. Clair, Outgoing Treasurer of the County of Montgomery, Virginia

Nancy E. Turner

Notary



COUNTY OF MONTGOMERY, VIRGINIA
TURNOVER RECEIPT OF CASH ON DEPOSIT
FROM OUTGOING TREASURER TO INCOMING TREASURER
At December 31, 2023

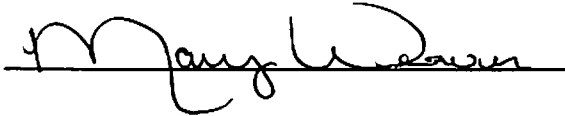
Received of Helen V. St. Clair, Outgoing Treasurer of the County of Montgomery, Virginia, by Mary Weaver, Incoming Treasurer of the County of Montgomery, Virginia, the item or items as hereinafter described and/or listed at the close of business December 31, 2023.

I, having checked this schedule, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing my signature hereto.

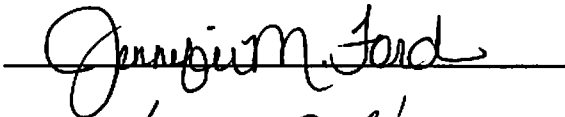
Balances on deposit in banks at close of business December 31, 2023, and outstanding checks drawn there against are as follows:

Bank Name	Account Name	Balance Per Bank	Outstanding Checks	Deposits in Transit/Other Reconciling Items	Balance Per Ledger
Atlantic Union Bank & Trust –	General Fund	\$ 138,222,925	\$ (1,976,726)	\$ (1,411,544)	\$ 134,834,655
Atlantic Union Bank & Trust –	Special Welfare	22,433	(1,216)	-	21,217
Atlantic Union Bank & Trust –	Flexible Benefit	555,014	-	-	555,014
Atlantic Union Bank & Trust –	Federal Asset				
Atlantic Union Bank & Trust –	Seizure Savings	35,039	-	5	35,044
Atlantic Union Bank & Trust –	Law Library				
Atlantic Union Bank & Trust –	Savings	72,528	-	(1,078)	71,450
Atlantic Union Bank & Trust –	MCPS – Café				
Atlantic Union Bank & Trust –	Prepay	9,946	-	82	10,028
Atlantic Union Bank & Trust –	Volunteer				
Atlantic Union Bank & Trust –	Montgomery	20,938	-	-	20,938
		<u>\$ 138,938,823</u>	<u>\$ (1,977,942)</u>	<u>\$ (1,412,535)</u>	<u>\$ 135,548,346</u>

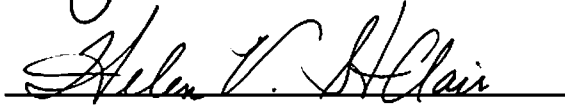
Signed and Witnessed:



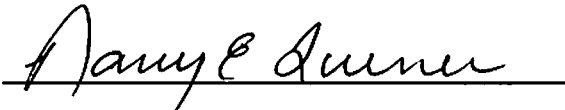
Mary Weaver, Incoming Treasurer of the County of Montgomery, Virginia



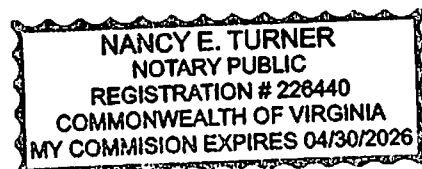
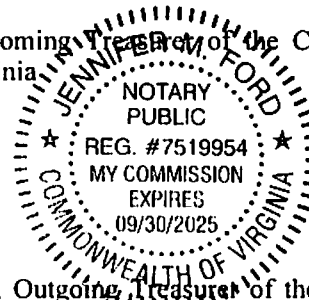
Notary



Helen V. St. Clair, Outgoing Treasurer of the County of Montgomery, Virginia



Notary



COUNTY OF MONTGOMERY, VIRGINIA
TURNOVER RECEIPT OF CASH ON EQUIVALENTS AND INVESTMENTS
FROM OUTGOING TREASURER TO INCOMING TREASURER

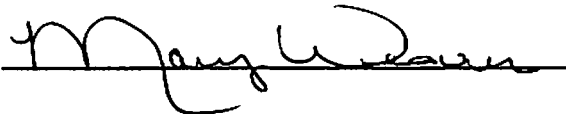
At December 31, 2023

Received of Helen V. St. Clair, Outgoing Treasurer of the County of Montgomery, Virginia, by Mary Weaver, Incoming Treasurer of the County of Montgomery, Virginia, the item or items as hereinafter described and/or listed at the close of business December 31, 2023.

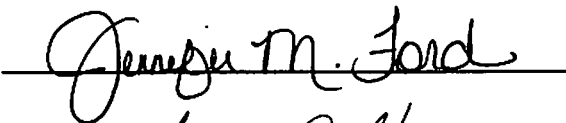
I, having checked this schedule, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing my signature hereto.

<u>Bank Name</u>	<u>Account Number</u>	<u>Amount</u>
Certificates of deposit:		
N/A	-	\$ -
Repurchase agreements:		
N/A	-	-
Investments:		
N/A	-	-
Bond Proceeds		
SNAP	78-068 – 78-075	99,900,422
Total		\$ 99,900,422

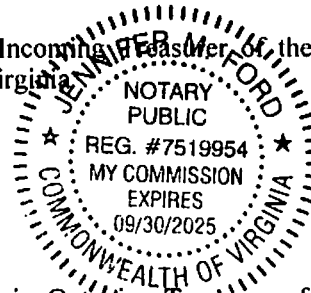
Signed and Witnessed:



Mary Weaver, Incoming Treasurer of the County of Montgomery, Virginia

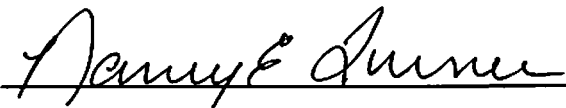


Notary

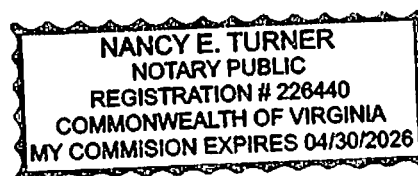




Helen V. St. Clair, Outgoing Treasurer of the County of Montgomery, Virginia



Notary



COUNTY OF MONTGOMERY, VIRGINIA
TURNOVER RECEIPT OF UNCOLLECTED REAL ESTATE TAXES
FROM OUTGOING TREASURER TO INCOMING TREASURER

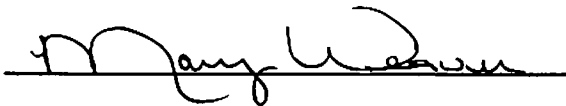
At December 31, 2023

Received of Helen V. St. Clair, Outgoing Treasurer of the County of Montgomery, Virginia, by Mary Weaver, Incoming Treasurer of the County of Montgomery, Virginia, the item or items as hereinafter described and/or listed at the close of business December 31, 2023.

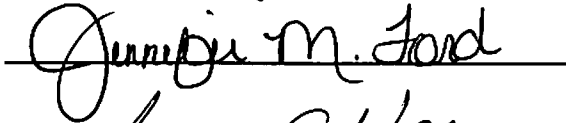
I, having checked this schedule, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing my signature hereto.

<u>Year</u>	<u>Base Tax</u>
2003	\$ 177
2004	183
2005	264
2006	827
2007	1,106
2008	1,130
2009	670
2010	730
2011	1,173
2012	1,625
2013	1,649
2014	1,771
2015	2,136
2016	2,347
2017	3,075
2018	11,740
2019	23,232
2020	57,740
2021	139,832
2022	349,516
2023	1,306,273
Total uncollected real estate taxes	\$ 1,907,196

Signed and Witnessed:



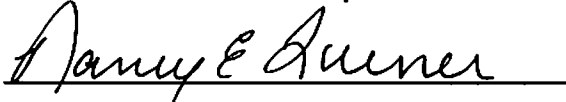
Mary Weaver, Incoming Treasurer of the County of Montgomery, Virginia



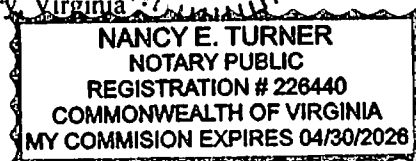
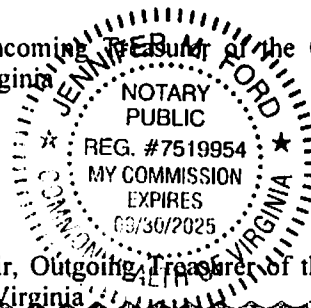
Notary



Helen V. St. Clair, Outgoing Treasurer of the County of Montgomery, Virginia



Notary



COUNTY OF MONTGOMERY, VIRGINIA
TURNOVER RECEIPT OF UNCOLLECTED PERSONAL PROPERTY TAXES
FROM OUTGOING TREASURER TO INCOMING TREASURER

At December 31, 2023

Received of Helen V. St. Clair, Outgoing Treasurer of the County of Montgomery, Virginia, by Mary Weaver, Incoming Treasurer of the County of Montgomery, Virginia, the item or items as hereinafter described and/or listed at the close of business December 31, 2023.

I, having checked this schedule, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing my signature hereto.

<u>Tax Year</u>	<u>Base Tax</u>
2019	\$ 268,650
2020	297,845
2021	475,718
2022	896,439
2023	4,139,082
Total uncollected personal property taxes	<u>\$ 6,077,734</u>

Signed and Witnessed:

Mary Weaver

Mary Weaver, Incoming Treasurer of the County of Montgomery, Virginia

Jennifer M. Ford

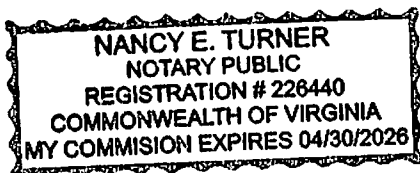
Notary

Helen V. St. Clair

Helen V. St. Clair, Outgoing Treasurer of the County of Montgomery, Virginia

Nancy E. Turner

Notary



COUNTY OF MONTGOMERY, VIRGINIA
TURNOVER RECEIPT OF UNCOLLECTED MOTOR VEHICLE LICENSE FEES
FROM OUTGOING TREASURER TO INCOMING TREASURER

At December 31, 2023

Received of Helen V. St. Clair, Outgoing Treasurer of the County of Montgomery, Virginia, by Mary Weaver, Incoming Treasurer of the County of Montgomery, Virginia, the item or items as hereinafter described and/or listed at the close of business December 31, 2023.

I, having checked this schedule, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing my signature hereto.

<u>Tax Year</u>	<u>Base Fee</u>
2019	\$ 30,161
2020	37,388
2021	55,000
2022	91,640
2023	212,371
Total uncollected motor vehicle license fees	<u>\$ 426,560</u>

Signed and Witnessed:

Mary Weaver

Mary Weaver, Incoming Treasurer of the County of Montgomery, Virginia

Jennifer M. Ford

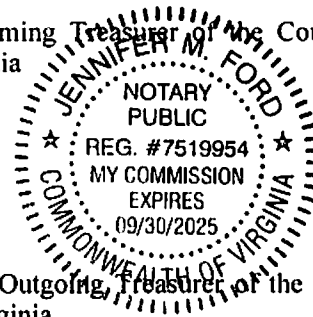
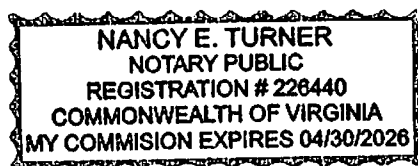
Notary

Helen V. St. Clair

Helen V. St. Clair, Outgoing Treasurer of the County of Montgomery, Virginia

Nancy E. Turner

Notary



COUNTY OF MONTGOMERY, VIRGINIA
TURNOVER RECEIPT OF UNCOLLECTED PUBLIC SERVICE TAXES
FROM OUTGOING TREASURER TO INCOMING TREASURER

At December 31, 2023

Received of Helen V. St. Clair, Outgoing Treasurer of the County of Montgomery, Virginia, by Mary Weaver, Incoming Treasurer of the County of Montgomery, Virginia, the item or items as hereinafter described and/or listed at the close of business December 31, 2023.

I, having checked this schedule, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing my signature hereto.

Real Estate – Public Service

<u>Year</u>	<u>Base Tax</u>
2003	\$ 205
2004	215
2018	67
2019	105
2020	2,075
2021	1,840
2022	1,600
2023	11,864
Total uncollected public service taxes	<u>\$ 17,971</u>

Signed and Witnessed:

Mary Weaver

Mary Weaver, Incoming Treasurer of the County of Montgomery, Virginia

Jennifer M. Ford

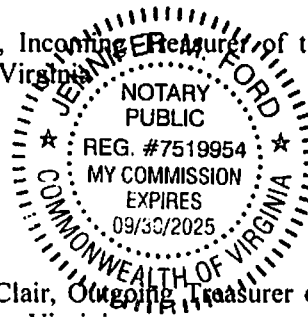
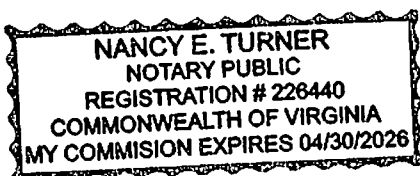
Notary

Helen V. St. Clair

Helen V. St. Clair, Outgoing Treasurer of the County of Montgomery, Virginia

Nancy E. Turner

Notary



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

At December 31, 2023

Received of Helen V. St. Clair, Outgoing Treasurer of the County of Montgomery, Virginia, by Mary Weaver, Incoming Treasurer of the County of Montgomery, Virginia, the item or items as hereinafter described and/or listed at the close of business December 31, 2023.

I, having checked this schedule, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing my signature hereto.

<u>Year</u>	<u>Base Tax</u>
Share of fees of sheriff and deputies	\$ -
Total (exclusive of penalty on past due items)	\$ -

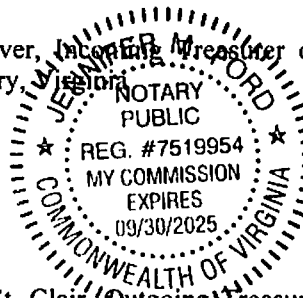
Signed and Witnessed:

Mary Weaver

Mary Weaver, Incoming Treasurer of the County of Montgomery, Virginia

Jennifer M. Ford

Notary

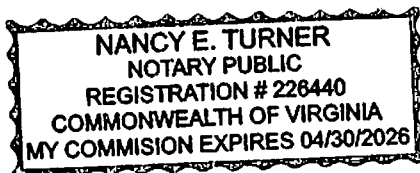


Helen V. St. Clair

Helen V. St. Clair, Outgoing Treasurer of the County of Montgomery, Virginia

Nancy E. Turner

Notary



COUNTY OF MONTGOMERY, VIRGINIA
TURNOVER RECEIPT OF OTHER ASSETS
FROM OUTGOING TREASURER TO INCOMING TREASURER
At December 31, 2023

Received of Helen V. St. Clair, Outgoing Treasurer of the County of Montgomery, Virginia, by Mary Weaver, Incoming Treasurer of the County of Montgomery, Virginia, the item or items as hereinafter described and/or listed at the close of business December 31, 2023.

I, having checked this schedule, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing my signature hereto.

	<u>Amount</u>
N/A	\$ -
Total	\$ -

Signed and Witnessed:

Mary Weaver

Mary Weaver, Incoming Treasurer of the County of Montgomery, Virginia

Jessie M. Ford

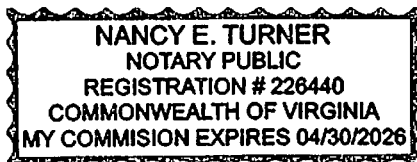
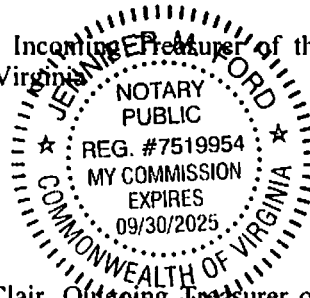
Notary

Helen V. St. Clair

Helen V. St. Clair, Outgoing Treasurer of the County of Montgomery, Virginia

Nancy E. Turner

Notary



**COUNTY OF MONTGOMERY, VIRGINIA
TURNOVER RECEIPT OF UNUSED RECEIPT BOOKS
FROM OUTGOING TREASURER TO INCOMING TREASURER**

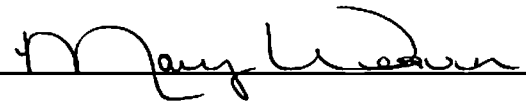
At December 31, 2023

Received of Helen V. St. Clair, Outgoing Treasurer of the County of Montgomery, Virginia, by Mary Weaver, Incoming Treasurer of the County of Montgomery, Virginia, the item or items as hereinafter described and/or listed at the close of business December 31, 2023.

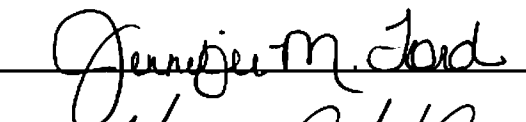
I, having checked this schedule, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing my signature hereto.

<u>Receipt Numbers</u>			
<u>Class of Receipt</u>	<u>Beginning Number</u>	<u>Ending Number</u>	<u>Quantity on Hand</u>
N/A	N/A	N/A	N/A

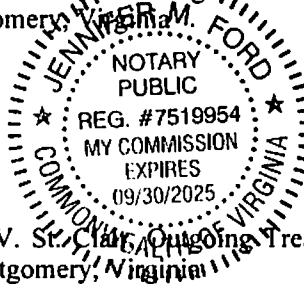
Signed and Witnessed:

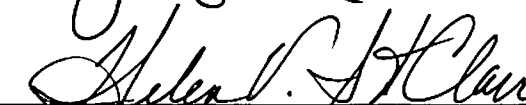


Mary Weaver, Incoming Treasurer of the County of Montgomery, Virginia

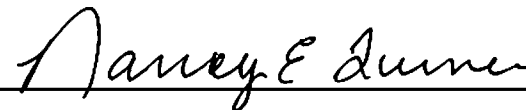


Notary

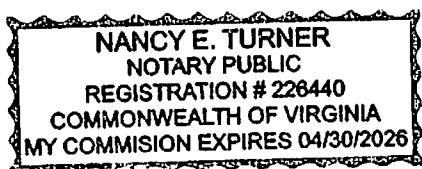




Helen V. St. Clair, Outgoing Treasurer of the County of Montgomery, Virginia



Notary



**COUNTY OF MONTGOMERY, VIRGINIA
TURNOVER RECEIPT OF UNSOLD DOG LICENSE TAGS
FROM OUTGOING TREASURER TO INCOMING TREASURER**

At December 31, 2023

Received of Helen V. St. Clair, Outgoing Treasurer of the County of Montgomery, Virginia, by Mary Weaver, Incoming Treasurer of the County of Montgomery, Virginia, the item or items as hereinafter described and/or listed at the close of business January 8, 2024.

I, having checked this schedule, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing my signature hereto.

<u>Class of Tag</u>	<u>Quantity on Hand</u>
Lifetime	2,311
Kennel 20	199

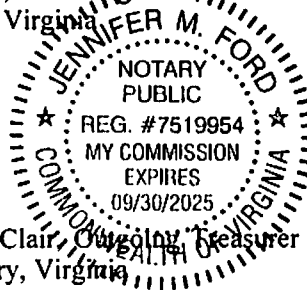
Signed and Witnessed:

Mary Weaver

Mary Weaver, Incoming Treasurer of the County of Montgomery, Virginia

Jennifer M. Ford

Notary

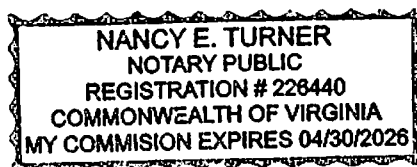


Helen V. St. Clair

Helen V. St. Clair, Outgoing Treasurer of the County of Montgomery, Virginia

Nancy E. Turner

Notary



COUNTY OF MONTGOMERY, VIRGINIA
TURNOVER RECEIPT OF UNSOLD VEHICLE LICENSE DECALS
FROM OUTGOING TREASURER TO INCOMING TREASURER

At December 31, 2023

Received of Helen V. St. Clair, Outgoing Treasurer of the County of Montgomery, Virginia, by Mary Weaver, Incoming Treasurer of the County of Montgomery, Virginia, the item or items as hereinafter described and/or listed at the close of business December 31, 2023.

I, having checked this schedule, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing my signature hereto.

Class of Decal	Decal Numbers		Quantity on Hand
	Beginning Number	Ending Number	
Vehicle license	N/A	N/A	N/A
Trailer license	N/A	N/A	N/A
Motorcycle license	N/A	N/A	N/A

Signed and Witnessed:

Mary Weaver

Mary Weaver, Incoming Treasurer of the County of Montgomery, Virginia

Jennifer M. Ford

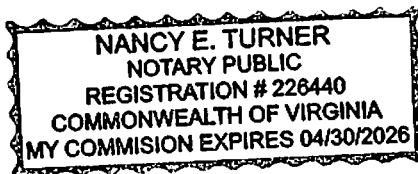
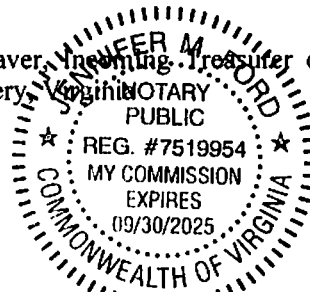
Notary

Helen V. St. Clair

Helen V. St. Clair, Outgoing Treasurer of the County of Montgomery, Virginia

Nancy E. Turner

Notary





HELEN V. ST. CLAIR, TREASURER
OF THE
COUNTY OF MONTGOMERY

REPORT ON EXAMINATION
OF COMMONWEALTH REVENUES
AS OF
DECEMBER 31, 2023

Auditor of Public Accounts

Staci A. Henshaw, CPA

www.apa.virginia.gov

(804) 225-3350



–TABLE OF CONTENTS–

Pages

Independent Auditor’s Report	1-2
Turnover Receipts:	
Turnover Receipt of Unremitted Commonwealth Collections from Outgoing Treasurer to Incoming Treasurer at December 31, 2023	3
Turnover Receipt of Uncollected State Taxes from Outgoing Treasurer to Incoming Treasurer at December 31, 2023	4



Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

January 2, 2024

Mary M. Weaver
Incoming Treasurer

Helen V. St. Clair
Outgoing Treasurer

County of Montgomery

INDEPENDENT AUDITOR'S REPORT

We have examined the accompanying Treasurer Turnover Receipts of Assets of Helen V. St. Clair, Treasurer of the County of Montgomery, at December 31, 2023. 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.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

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 December 31, 2023 and to turn over the assets, accounts, and records of the office to Mary M. Weaver, the newly Elected Treasurer.

In our opinion, based on our examination, the receipts referred to above present fairly, in all material respects, Commonwealth's assets of Helen V. St. Clair, Treasurer of the County of Montgomery, Virginia turned over to the incoming treasurer at December 31, 2023.

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LH: clj

cc: Sherri M. Blevins, Board Chair
Angela Hill, County Administrator
John Aldridge, Partner
Brown, Edwards & Company, LLP

COUNTY OF MONTGOMERY, VIRGINIA
TURNOVER RECEIPT OF UNREMITTED COMMONWEALTH COLLECTIONS
FROM OUTGOING TREASURER TO INCOMING TREASURER
at December 31, 2023

Received of Helen V. St. Clair, Outgoing Treasurer of the County of Montgomery, Virginia, by Mary M. Weaver, Incoming Treasurer of the County of Montgomery, Virginia, the item or items as hereinafter described and/or listed at the close of business December 31, 2023.

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	4,079.00
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
Transient Occupancy Taxes	0.00
Total Commonwealth Current Credit Account	\$ <u>4,079.00</u>

Signed and Witnessed:

SIGNATURE ON FILE
Witness (Auditor)

SIGNATURE ON FILE
Incoming Treasurer

SIGNATURE ON FILE
Outgoing Treasurer

COUNTY OF MONTGOMERY, VIRGINIA
TURNOVER RECEIPT OF UNCOLLECTED STATE TAXES
FROM OUTGOING TREASURER TO INCOMING TREASURER
at December 31, 2023

Received of Helen V. St. Clair, Outgoing Treasurer of the County of Montgomery, Virginia, by Mary M. Weaver, Incoming Treasurer of the County of Montgomery, Virginia, the item or items as hereinafter described and/or listed at the close of business December 31, 2023.

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>
2022 State Income Taxes	0.00
Total (Exclusive of penalty on past due items)	\$ <u>0.00</u>

Signed and Witnessed:

SIGNATURE ON FILE
Witness (Auditor)

SIGNATURE ON FILE
Incoming Treasurer

SIGNATURE ON FILE
Outgoing Treasurer