



JUDITH C. WELLS, TREASURER  
FOR THE  
COUNTY OF ISLE OF WIGHT

REPORT ON EXAMINATION OF  
COMMONWEALTH REVENUES  
AS OF JUNE 30, 2023

Auditor of Public Accounts  
Staci A. Henshaw, CPA

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# Commonwealth of Virginia

## Auditor of Public Accounts

Staci A. Henshaw, CPA  
Auditor of Public Accounts

P.O. Box 1295  
Richmond, Virginia 23218

June 30, 2023

Dahlis M. Atkins  
Incoming Interim Treasurer

Judith C. Wells  
Outgoing Treasurer

County of Isle of Wight

### INDEPENDENT AUDITOR'S REPORT

We have examined the accompanying Treasurer Turnover Receipts of Assets of Judith C. Wells, Treasurer of the County of Isle of Wight, at June 30, 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.

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 June 30, 2023 and to turn over the assets, accounts, and records of the office to Dahlis M. Atkins, 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 Judith C. Wells, Treasurer of the County of Isle of Wight, Virginia turned over to the Incoming Interim Treasurer at June 30, 2023.

Staci A. Henshaw  
AUDITOR OF PUBLIC ACCOUNTS

**COUNTY OF ISLE OF WIGHT, VIRGINIA**  
**TURNOVER RECEIPT OF UNREMITTED COMMONWEALTH COLLECTIONS**  
**FROM OUTGOING TREASURER TO INCOMING INTERIM TREASURER**  
**At June 30, 2023**

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Received of Judith Wells, Outgoing Treasurer of the County of Isle of Wight, Virginia, by Dahlis M. Atkins, Incoming Interim Treasurer of the County of Isle of Wight, Virginia, the item or items as hereinafter described and/or listed at the close of business June 30, 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	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
Transient Occupancy Taxes	0.00
 Total Commonwealth Current Credit Account	 \$ <u>0.00</u>

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Signed and Witnessed:

\_\_\_\_\_  
SIGNATURE ON FILE  
Witness (Auditor)

\_\_\_\_\_  
SIGNATURE ON FILE  
Incoming Interim Treasurer

\_\_\_\_\_  
SIGNATURE ON FILE  
Outgoing Treasurer

**COUNTY OF ISLE OF WIGHT, VIRGINIA**  
**TURNOVER RECEIPT OF UNCOLLECTED STATE TAXES**  
**FROM OUTGOING TREASURER TO INCOMING INTERIM TREASURER**  
**At June 30, 2023**

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Received of Judith Wells, Outgoing Treasurer of the County of Isle of Wight, Virginia, by Dahlis M. Atkins, Incoming Interim Treasurer of the County of Isle of Wight, Virginia, the item or items as hereinafter described and/or listed at the close of business June 30, 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	10,151.50
	<hr/>
Total (Exclusive of penalty on past due items)	\$ <u>10,151.50</u>

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Signed and Witnessed:

\_\_\_\_\_  
WITNESS (Auditor)

\_\_\_\_\_  
Incoming Interim Treasurer

\_\_\_\_\_  
Outgoing Treasurer