

COUNTY OF SURRY, 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 Surry, Virginia**

We have examined the accompanying Schedule of the Treasurer's Assets and Liabilities of Faye P. Warren, Treasurer of the County of Surry, 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 §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 Unremitted Commonwealth Collections or the Turnover Receipt of Uncollected State Taxes from Outgoing to Incoming Treasurer. These schedules were 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 aspects. 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 treasurers' 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 of turnover receipts of assets were prepared to turn over the assets reported on the schedules to Onike N. Ruffin, who was elected 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 Faye P. Warren, Treasurer of the County of Surry, Virginia turned over to the incoming treasurer at December 31, 2019, 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.

A handwritten signature in black ink, appearing to read 'D. F. Cox', followed by a long horizontal line.

Richmond, Virginia
March 17, 2020

COUNTY OF SURRY, VIRGINIA

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

Assets held by the Treasurer:

Cash on hand	\$	400.00
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Cash in banks:

Sonabank:

General Fund checking	17,751,332.56
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School Fund checking	436,845.18
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VPA Fund checking	146,160.35
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Special Welfare Fund checking	40,093.98
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Emergency Food and Shelter checking	140.29
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Indoor Plumbing checking	96,876.38
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Sheriff's Fund checking	52,876.88
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Certificate of deposit	507,554.12
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First Citizens Bank:

Ambulance services checking	383,532.65
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NSF Checks	1,513.29
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Investments:

US Bank	7,302,877.64
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LGIP	6,416,573.93
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Total assets	\$	<u>33,136,777.25</u>
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Liabilities of the Treasurer:

Balance of County Funds	\$	<u>33,136,777.25</u>
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Total liabilities	\$	<u>33,136,777.25</u>
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COUNTY OF SURRY, 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 assets, 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 Surry, Virginia
Turnover Receipt of Cash and Cash Items on Hand
From Outgoing Treasurer to Incoming Treasurer
At December 31, 2019

Received of Faye P. Warren, Outgoing Treasurer of the County of Surry, Virginia, by, Onike N. Ruffin, Incoming Treasurer of the County of Surry, 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>400.00</u>

Signed and Witnessed:

Mary Lynne Hayes
Notary

Faye P. Warren
Faye P. Warren, Outgoing Treasurer of
the County of Surry, Virginia

Onike N. Ruffin
Onike N. Ruffin, Incoming Treasurer of
the County of Surry, Virginia



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

Received of Faye P. Warren, Outgoing Treasurer of the County of Surry, Virginia, by, Onike N. Ruffin, Incoming Treasurer of the County of Surry, 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>
Sonabank - General Fund checking	\$ 17,886,314.40	\$ 1,503.99	\$ 136,485.83	\$ 17,751,332.56
Sonabank - VPA Fund checking	186,602.54	-	40,442.19	146,160.35
Sonabank - School Fund checking	717,158.55	-	280,313.37	436,845.18
Sonabank - Indoor Plumbing checking	96,876.38	-	-	96,876.38
Sonabank - Special Welfare Fund checking	40,093.98	-	-	40,093.98
Sonabank - Emergency Food and Shelter checking	140.29	-	-	140.29
First Citizens Bank- Ambulance Services checing	383,532.65	-	-	383,532.65
Sonabank - Sheriff's Fund checking	52,876.88	-	-	52,876.88
Sonabank - Certificate of Deposit	507,554.12	-	-	507,554.12
Total	\$ 19,871,149.79	\$ 1,503.99	\$ 457,241.39	\$ 19,415,412.39

Signed and Witnessed:

Mary Lynne Hayes
Notary

Faye P. Warren
Faye P. Warren, Outgoing Treasurer of
the County of Surry, Virginia

Onike N. Ruffin
Onike N. Ruffin, Incoming Treasurer of
the County of Surry, Virginia



**County of Surry, Virginia
Turnover Receipt of NSF Checks
From Outgoing Treasurer to Incoming Treasurer
At December 31, 2019**

Received of Faye P. Warren, Outgoing Treasurer of the County of Surry, Virginia, by, Onike N. Ruffin, Incoming Treasurer of the County of Surry, 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>
NSF checks on hand	\$ <u>1,513.29</u>

Signed and Witnessed:

Mary Lynne Hayes
Notary

Faye P. Warren
Faye P. Warren, Outgoing Treasurer of
the County of Surry, Virginia



Onike N. Ruffin
Onike N. Ruffin, Incoming Treasurer of
the County of Surry, Virginia

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

Received of Faye P. Warren, Outgoing Treasurer of the County of Surry, Virginia, by, Onike N. Ruffin, Incoming Treasurer of the County of Surry, 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>
LGIP	\$ 6,416,573.93
US Bank	7,302,877.64
Total	<u>13,719,451.57</u>

Signed and Witnessed:


Auditor


Faye P. Warren, Outgoing Treasurer of
the County of Surry, Virginia



Onike N. Ruffin, Incoming Treasurer of
the County of Surry, Virginia

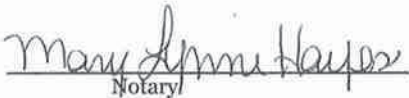
**County of Surry, Virginia
Turnover Receipt of Dog Tags
From Outgoing Treasurer to Incoming Treasurer
At December 31, 2019**

Received of Faye P. Warren, Outgoing Treasurer of the County of Surry, Virginia, by, Onike N. Ruffin, Incoming Treasurer of the County of Surry, Virginia, the item or items as hereinafter described and/or listed at the close of business December 31, 2019.

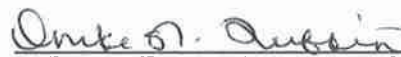
We, having separately checked this receipt, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

<u>Class of Tag</u>	<u>Tag Numbers</u>		<u>Quantity On Hand</u>
	<u>Beginning</u>	<u>Ending</u>	
Sexed	52	150	99
Unsexed	176	420	245
20 Dog Kennel	13	50	38
50 Dog Kennel	2	25	24

Signed and Witnessed:


Notary


Faye P. Warren, Outgoing Treasurer of
the County of Surry, Virginia


Onike N. Ruffin, Incoming Treasurer of
the County of Surry, Virginia



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

Received of Faye P. Warren, Outgoing Treasurer of the County of Surry, Virginia, by, Onike N. Ruffin, Incoming Treasurer of the County of Surry, 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	\$ 518,597.30
2018	152,858.57
2017	30,348.40
2016	11,196.46
2015	5,713.58
2014	3,475.76
2013	3,875.00
2012	3,423.70
2011	3,321.13
2010	2,803.85
2009	1,082.20
2008	1,071.70
2007	1,036.70
2006	813.96
2005	736.12
2004	636.80
2003	553.50
2002	516.00
2001	890.25
2000	1,377.75

Total uncollected real estate taxes \$ 744,328.73

Signed and Witnessed:


Notary




Faye P. Warren, Outgoing Treasurer of
the County of Surry, Virginia


Onike N. Ruffin, Incoming Treasurer of
the County of Surry, Virginia

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

Received of Faye P. Warren, Outgoing Treasurer of the County of Surry, Virginia, by, Onike N. Ruffin, Incoming Treasurer of the County of Surry, Virginia, the item or items as hereinafter described and/or listed at the close of business December 31, 2019.

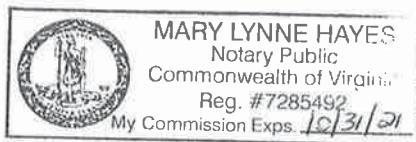
We, having separately checked this receipt, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

<u>Year</u>		<u>Uncollected</u>
2019	\$	387,778.71
2018		45,425.80
2017		24,476.51
2016		21,038.08
2015		20,354.29
Total uncollected personal property taxes	\$	<u>499,073.39</u>

Signed and Witnessed:

Mary Lynne Hayes
Notary

Faye P. Warren
Faye P. Warren, Outgoing Treasurer of
the County of Surry, Virginia



Onike N. Ruffin
Onike N. Ruffin, Incoming Treasurer of
the County of Surry, Virginia

COUNTY OF SURRY, VIRGINIA
TURNOVER RECEIPT OF UNREMITTED COMMONWEALTH COLLECTIONS
FROM OUTGOING TREASURER TO INCOMING TREASURER
AT DECEMBER 31, 2019

Received of Faye P. Warren, Outgoing Treasurer of the County of Surry, Virginia, by Onike Ruffin, Incoming Treasurer of the County of Surry, 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.

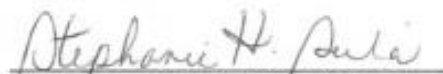
<u>Commonwealth Current Credit Account</u>	<u>Balance</u>
Estimated State Income Taxes	0.00
State Income Taxes	0.00
Penalty	0.00
Interest	0.00
Share of fees of sheriff and deputies	0.00
Total Commonwealth Current Credit Account	\$ <u>0.00</u>

Signed:


Onike Ruffin, Incoming Treasurer


Faye P. Warren, Outgoing Treasurer

Witnessed:


Stephanie H. Serbia, Audit Manager

COUNTY OF SURRY, VIRGINIA
TURNOVER RECEIPT OF UNCOLLECTED STATE TAXES
FROM OUTGOING TREASURER TO INCOMING TREASURER
AT DECEMBER 31, 2019

Received of Faye P. Warren, Outgoing Treasurer of the County of Surry, Virginia, by Onike Ruffin, Incoming Treasurer of the County of Surry, 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	483.40

Total (Exclusive of penalty on past due items)	\$ <u>483.40</u>
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Signed:


Onike Ruffin, Incoming Treasurer


Faye P. Warren, Outgoing Treasurer

Witnessed:


Stephanie H. Serbia, Audit Manager