

COUNTY OF AMELIA, VIRGINIA
REPORT ON COUNTY TREASURER'S TURNOVER AUDIT
AT DECEMBER 31, 2018

County of Amelia, Virginia
Report on County Treasurer's Turnover Audit
At December 31, 2018

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ROBINSON, FARMER, COX ASSOCIATES

A PROFESSIONAL LIMITED LIABILITY COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

Independent Accountants' Report

To the Board of Supervisors
County of Amelia, Virginia

We have examined the accompanying Schedule of the Treasurer's Assets and Liabilities of Pamela Conyers, Treasurer of the County of Amelia, Virginia, at December 31, 2018. We have also examined the accompanying Treasurer's Turnover Receipts of Assets. The County's/City'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 from Outgoing Treasurer to Incoming Treasurer or Turnover Receipt of Uncollected State Taxes from Outgoing Treasurer 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 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 Stephanie Coleman, who was appointed Treasurer effective December 31, 2018.

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 Pamela Conyers, Treasurer of the County of Amelia, Virginia turned over to the incoming Treasurer at December 31, 2018, 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.

Robinson, Farmer, Cox Associates
Charlottesville, Virginia
August 2, 2019

COUNTY OF AMELIA, VIRGINIA

Schedule of Treasurer's Assets and Liabilities
At December 31, 2018

Assets held by the Treasurer:

Cash on hand	\$ 998.30
Cash on deposit:	
Citizens Bank & Trust	6,706,548.15
BB&T	616,527.30
Wells Fargo	190,324.12
US Bank	178,533.83
Certificates of deposit:	
Citizens Bank & Trust	270,035.00
Essex Bank	4,904,084.47
Investments:	
Local Government Investment Pool	1,514,735.25
Virginia Investment Pool - Liquidity	68,237.20
U.S. Government Issues	882,244.75
Corporate Issues	58,266.03
Mutual Funds	200,896.61
Total assets	\$ 15,591,431.01

Liabilities of the Treasurer:

Balance of County Funds	\$ 15,591,431.01

The accompanying notes are an integral part of this schedule.

COUNTY OF AMELIA, VIRGINIA

Notes to Financial Statement
At December 31, 2018

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 Treasurer's Assets and Liabilities

The Schedule of 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 Receipt 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.

COUNTY OF AMELIA, VIRGINIA
TURNOVER RECEIPT OF CASH AND CASH ITEMS ON HAND
FROM OUTGOING TREASURER TO INCOMING TREASURER
At December 31, 2018

Received of Pamela Conyers, Outgoing Treasurer of the County of Amelia, Virginia, by Stephanie Coleman, Incoming Treasurer of the County of Amelia, Virginia, the item or items as hereinafter described and/or listed at the close of business December 31, 2018.

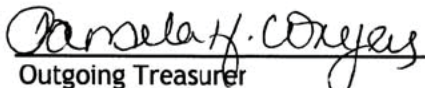
We, having separately checked this schedule, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

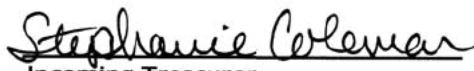
Cash on hand:

Currency	\$	876.00
Coin		<u>122.30</u>
Total	\$	<u><u>998.30</u></u>

Signed and Witnessed:


Witness
Robinson, Farmer, Cox Associates


Outgoing Treasurer
County of Amelia


Incoming Treasurer
County of Amelia

COUNTY OF AMELIA, VIRGINIA
TURNOVER RECEIPT OF RETURNED CHECKS ON HAND
FROM OUTGOING TREASURER TO INCOMING TREASURER
At December 31, 2018

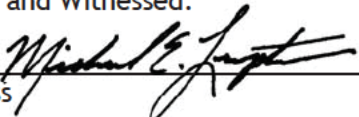
Received of Pamela Conyers, Outgoing Treasurer of the County of Amelia, Virginia, by Stephanie Coleman, Incoming Treasurer of the County of Amelia, Virginia, the item or items as hereinafter described and/or listed at the close of business December 31, 2018.

We, having separately 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 our signatures hereto.

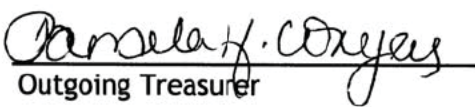
Returned Checks on Hand:

<u>Date</u>	<u>Name</u>	<u>Amount</u>
10/15/2018		245.00
11/2/2018		277.74
12/8/2018		70.00
	Total	<u>592.74</u>

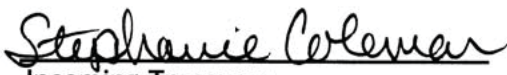
Signed and Witnessed:



Witness
Robinson, Farmer, Cox Associates



Outgoing Treasurer
County of Amelia



Incoming Treasurer
County of Amelia

COUNTY OF AMELIA, VIRGINIA
 TURNOVER RECEIPT OF CASH ON DEPOSIT
 FROM OUTGOING TREASURER TO INCOMING TREASURER
 At December 31, 2018

Received of Pamela Conyers, Outgoing Treasurer of the County of Amelia, Virginia, by Stephanie Coleman, Incoming Treasurer of the County of Amelia, Virginia, the item or items as hereinafter described and/or listed at the close of business December 31, 2018.

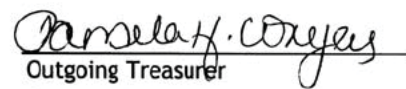
We, having separately checked this schedule, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

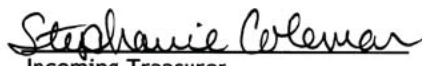
Balances on deposit in banks at close of business December 31, 2018, and related net reconciling items are as follows:

	Balance Per Bank	Net Reconciling Items	Balance Per Ledger
Citizens Bank & Trust:			
Hindle building bell	\$ 5,598.62	\$ -	\$ 5,598.62
IPR CDBG program income	29,232.41	-	29,232.41
Amelia cleanup	13,070.16	-	13,070.16
Amelia courthouse security	38,151.62	-	38,151.62
Johnny Black scholarship	7,511.15	-	7,511.15
Project lifesaver	1,577.59	-	1,577.59
General fund	5,607,252.10	(218,911.91)	5,388,340.19
Credit card account	286,017.51	(285,917.51)	100.00
Cafeteria funds	99,890.39	53,010.70	152,901.09
Waste Management landfill - MMA	269,295.13	-	269,295.13
Landfill fund - MMA	559,049.36	-	559,049.36
General fund - MMA	241,720.83	-	241,720.83
Total	\$ 7,158,366.87	\$ (451,818.72)	\$ 6,706,548.15
BB&T:			
Cash proffers	\$ 616,527.30	\$ -	\$ 616,527.30
Wells Fargo:			
Landfill fund - MMA	\$ 190,324.12	\$ -	\$ 190,324.12
US Bank:			
Caprin funds - MMA	\$ 178,533.83	\$ -	\$ 178,533.83
Grand total	\$ 8,143,752.12	\$ (451,818.72)	\$ 7,691,933.40

Signed and Witnessed:


 Witness
 Robinson, Farmer, Cox Associates


 Outgoing Treasurer
 County of Amelia


 Incoming Treasurer
 County of Amelia

COUNTY OF AMELIA, VIRGINIA
TURNOVER RECEIPT OF CASH EQUIVALENTS AND INVESTMENTS
FROM OUTGOING TREASURER TO INCOMING TREASURER
At December 31, 2018

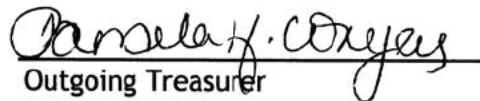
Received of Pamela Conyers, Outgoing Treasurer of the County of Amelia, Virginia, by Stephanie Coleman, Incoming Treasurer of the County of Amelia, Virginia, the item or items as hereinafter described and/or listed at the close of business December 31, 2018.

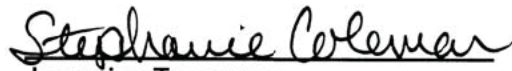
We, having separately checked this schedule, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

Certificates of deposit:	
Citizens Bank & Trust	\$ 270,035.00
Essex Bank	4,904,084.47
Total	<u>\$ 5,174,119.47</u>
Investments:	
Local Government Investment Pool	\$ 1,514,735.25
Virginia Investment Pool - Liquidity	68,237.20
U.S. Government Issues	882,244.75
Corporate Issues	58,266.03
Mutual Funds	200,896.61
Total	<u>\$ 2,724,379.84</u>
Grand Total	<u>\$ 7,898,499.31</u>

Signed and Witnessed:


Witness
Robinson, Farmer, Cox Associates


Outgoing Treasurer
County of Amelia


Incoming Treasurer
County of Amelia

COUNTY OF AMELIA, VIRGINIA
TURNOVER RECEIPT OF UNCOLLECTED REAL ESTATE TAXES
FROM OUTGOING TREASURER TO INCOMING TREASURER
At December 31, 2018

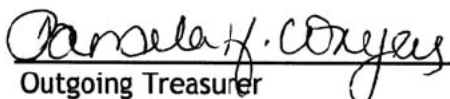
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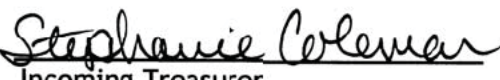
We, having separately checked this schedule, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

<u>Year</u>	<u>Base Tax</u>
2018	\$ 376,406.56
2017	137,354.82
2016	82,424.38
2015	56,476.52
2014	37,161.06
Prior	<u>85,106.19</u>
Total	<u>\$ 774,929.53</u>

Signed and Witnessed:


Witness
Robinson, Farmer, Cox Associates


Outgoing Treasurer
County of Amelia


Incoming Treasurer
County of Amelia

COUNTY OF AMELIA, VIRGINIA
TURNOVER RECEIPT OF UNCOLLECTED PERSONAL PROPERTY TAXES
FROM OUTGOING TREASURER TO INCOMING TREASURER
At December 31, 2018

Received of Pamela Conyers, Outgoing Treasurer of the County of Amelia, Virginia, by Stephanie Coleman, Incoming Treasurer of the County of Amelia, Virginia, the item or items as hereinafter described and/or listed at the close of business December 31, 2018.

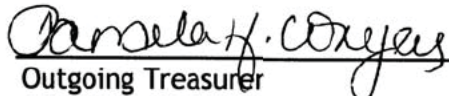
We, having separately checked this schedule, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

<u>Year</u>	<u>Base Tax</u>
2018	\$ 859,257.81
2017	214,826.13
2016	93,537.67
2015	58,311.49
2014	47,656.24
2013	13,716.92
Total	<u>\$ 1,287,306.26</u>

Signed and Witnessed:



Witness
Robinson, Farmer, Cox Associates



Outgoing Treasurer
County of Amelia



Incoming Treasurer
County of Amelia

COUNTY OF AMELIA, VIRGINIA
TURNOVER RECEIPT OF UNCOLLECTED PUBLIC SERVICE TAXES
FROM OUTGOING TREASURER TO INCOMING TREASURER
At December 31, 2018

Received of Pamela Conyers, Outgoing Treasurer of the County of Amelia, Virginia, by Stephanie Coleman, Incoming Treasurer of the County of Amelia, Virginia, the item or items as hereinafter described and/or listed at the close of business December 31, 2018.

We, having separately 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 our signatures hereto.

<u>Year</u>	<u>Base Tax</u>
2018	\$ -
2017	-
2016	-
Total	\$ <u>-</u>

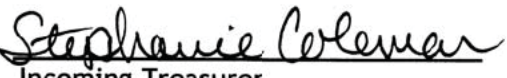
Signed and Witnessed:



Witness
Robinson, Farmer, Cox Associates



Outgoing Treasurer
County of Amelia



Incoming Treasurer
County of Amelia

COUNTY OF AMELIA, VIRGINIA
TURNOVER RECEIPT OF UNUSED RECEIPT BOOKS
FROM OUTGOING TREASURER TO INCOMING TREASURER
At December 31, 2018

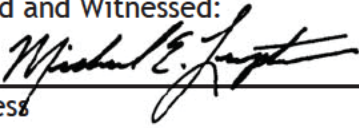
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We, having separately checked this schedule, do hereby certify as to the correctness of same and do

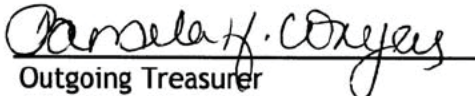
hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

Class of Receipt	<u>Receipts</u>		Number on Hand
	Beginning Number	Ending Number	
General - batch 1	2	4	3
General - batch 2	7	200	194
General - batch 3	203	400	198
General - batch 4	738930	739000	71
General - batch 5	879262	879400	139

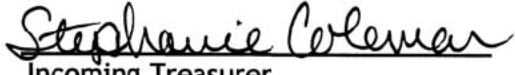
Signed and Witnessed:



Witness
Robinson, Farmer, Cox Associates



Outgoing Treasurer
County of Amelia



Incoming Treasurer
County of Amelia

COUNTY OF AMELIA, VIRGINIA
TURNOVER RECEIPT OF UNSOLD DOG LICENSE TAGS
FROM OUTGOING TREASURER TO INCOMING TREASURER
At December 31, 2018

Received of Pamela Conyers, Outgoing Treasurer of the County of Amelia, Virginia, by Stephanie Coleman, Incoming Treasurer of the County of Amelia, Virginia, the item or items as hereinafter described and/or listed at the close of business December 31, 2018.

We, having separately checked this schedule, do hereby certify as to the correctness of same and do

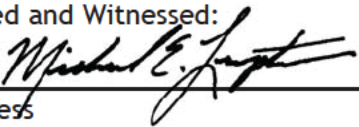
hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

Class of Tag	Tag Numbers		Quantity on Hand
	Beginning Number	Ending Number	
Non Spay/Neuter 2019	79	500	422
Spay/Neuter 2019	681	1,500	820
Kennel 2019 (20 each)	34	160	2,540 (1)
Kennel 2019 (50 each)	4	20	850 (2)
Lifetime - Regular	39	500	462
Lifetime - Spay/Neuter	1,306	1,499	194
Duplicate 2019	1	25	25

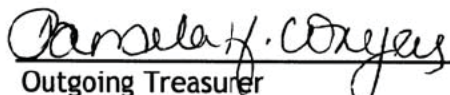
(1) 20 tags per prenumbered pack

(2) 50 tags per prenumbered pack

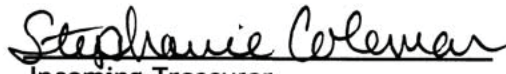
Signed and Witnessed:



Witness
Robinson, Farmer, Cox Associates



Outgoing Treasurer
County of Amelia



Incoming Treasurer
County of Amelia

COUNTY OF AMELIA, VIRGINIA
TURNOVER RECEIPT OF UNSOLD VEHICLE LICENSE DECALS
FROM OUTGOING TREASURER TO INCOMING TREASURER
At December 31, 2018

Received of Pamela Conyers, Outgoing Treasurer of the County of Amelia, Virginia, by Stephanie Coleman, Incoming Treasurer of the County of Amelia, Virginia, the item or items as hereinafter described and/or listed at the close of business December 31, 2018.

We, having separately checked this schedule, do hereby certify as to the correctness of same and do

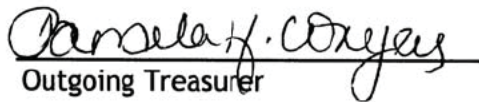
hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

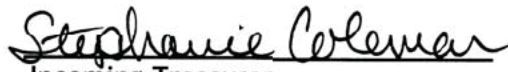
Class of Decal	<u>Decal Numbers</u>		Quantity on Hand
	Beginning Number	Ending Number	
Automobile - Full Price	17186	19500	2,315
Motorcycle	459	1000	542
Fire Dept/Rescue - batch 1	178	178	1
Fire Dept/Rescue - batch 2	181	181	1
Fire Dept/Rescue - batch 3	186	186	1
Fire Dept/Rescue - batch 4	205	206	2
Fire Dept/Rescue - batch 5	219	1000	782
Trailer - batch 1	2956	2998	43
Trailer - batch 2	3001	5000	2,000
Disabled Vets	19944	20000	57
Antique Vehicles - batch 1	287	400	114
Antique Vehicles - batch 2	403	450	48

Signed and Witnessed:

Witness

Robinson, Farmer, Cox Associates


Outgoing Treasurer
County of Amelia


Incoming Treasurer
County of Amelia