



ONNIE L. WOODRUFF, TREASURER  
OF THE  
COUNTY OF SUSSEX

REPORT ON EXAMINATION  
OF COMMONWEALTH REVENUES  
AS OF  
JUNE 29, 2018

Auditor of Public Accounts  
Martha S. Mavredes, CPA  
[www.apa.virginia.gov](http://www.apa.virginia.gov)  
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Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

July 2, 2018

Deste J. Cox  
Incoming Interim Treasurer

Onnie L. Woodruff  
Outgoing Treasurer

Board of Supervisors  
County of Sussex

## INDEPENDENT AUDITOR'S REPORT

We have examined the accompanying Treasurer Turnover Receipts of Assets of Onnie L. Woodruff, Treasurer of the County of Sussex, at June 29, 2018. 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 29, 2018 and to turn over the assets, accounts, and records of the office to Deste J. Cox, 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 Onnie L. Woodruff, Treasurer of the County of Sussex, Virginia turned over to the incoming treasurer at June 29, 2018.

AUDITOR OF PUBLIC ACCOUNTS

SS/clj

COUNTY OF SUSSEX, VIRGINIA  
TURNOVER RECEIPT OF UNREMITTED COMMONWEALTH COLLECTIONS  
FROM OUTGOING TREASURER TO INCOMING TREASURER  
AT JUNE 29, 2018

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Received of Onnie L. Woodruff Outgoing Treasurer of the County of Sussex, Virginia, by Deste J. Cox, Incoming Interim Treasurer of the County of Sussex, Virginia, the item or items as hereinafter described and/or listed at the close of business June 29, 2018.

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
	<hr/>
Total Commonwealth Current Credit Account	<hr/> \$0

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Signed and Witnessed:

K. Lawrence 6/29/18  
Witness, Auditor

Deste J. Cox  
Incoming Treasurer

Onnie L. Woodruff  
Outgoing Treasurer

COUNTY OF SUSSEX, VIRGINIA  
TURNOVER RECEIPT OF UNCOLLECTED STATE TAXES  
FROM OUTGOING TREASURER TO INCOMING TREASURER  
AT JUNE 29, 2018

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Received of Onnie L. Woodruff, Outgoing Treasurer of the County of Sussex, Virginia, by Deste J. Cox, Incoming Interim Treasurer of the County of Sussex, Virginia, the item or items as hereinafter described and/or listed at the close of business June 29, 2018.

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>
2017 State Income Taxes	\$ 8,270.23
Total (Exclusive of penalty on past due items)	<u>\$ 8,270.23</u>

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Signed and Witnessed:

K. Lawrence 6/29/18  
Witness: , Auditor

Deste J. Cox  
Incoming Treasurer

Onnie L. Woodruff  
Outgoing Treasurer