RHONDA V. GRIFFIN, TREASURER

FOR THE

COUNTY OF SOUTHAMPTON

REPORT ON EXAMINATION

OF COMMONWEALTH REVENUES

AS OF

DECEMBER 31, 2019

Auditor of Public Accounts
Martha S. Mavredes, CPA
www.apa.virginia.gov
(804) 225-3350

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Commonwealth of Virginia

Auditor of Public Accounts

Martha S. Mavredes, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

December 31, 2019

Cynthia J. Edwards
Incoming Treasurer

Rhonda V. Griffin
Outgoing Treasurer

County of Southampton

INDEPENDENT AUDITOR'S REPORT

We have examined the accompanying Treasurer Turnover Receipts of Assets of Rhonda V. Griffin**,** Treasurer of the County of Southampton, at December 31, 2019. 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 December 31, 2019 and to turn over the assets, accounts, and records of the office to Cynthia J. Edwards, 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 Rhonda V. Griffin, Treasurer of the County of Southampton, Virginia turned over to the incoming treasurer at December 31, 2019.

Martha S. Mavredes
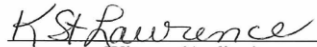AUDITOR OF PUBLIC ACCOUNTS

MSM/vks

COUNTY OF SOUTHAMPTON, VIRGINIA
TURNOVER RECEIPT OF UNREMITTED COMMONWEALTH COLLECTIONS
FROM OUTGOING TREASURER TO INCOMING TREASURER
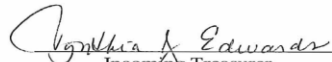At December 31, 2019

Received of Rhonda V. Griffin, Outgoing Treasurer of the County of Southampton, Virginia, by Cynthia Edwards, Incoming Treasurer of the County of Southampton, 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.

Commonwealth Current Credit Account	Balance
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
Total Commonwealth Current Credit Account	$ 0.00

Signed and Witnessed:

K St Lawrence
Witness (Auditor)

Cynthia A Edwards
Incoming Treasurer

Rhonda V Griffin
Outgoing Treasurer

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COUNTY OF SOUTHAMPTON, VIRGINIA
TURNOVER RECEIPT OF UNCOLLECTED STATE TAXES
FROM OUTGOING TREASURER TO INCOMING TREASURER
At December 31, 2019

Received of Rhonda V. Griffin, Outgoing Treasurer of the County of Southampton, Virginia, by Cynthia Edwards, Incoming Treasurer of the County of Southampton, 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.

Year	Base Tax
2018 State Income Taxes	0.00
Total (Exclusive of penalty on past due items)	$ 0.00

Signed and Witnessed:

K. St Lawrence
Witness (Auditor)

Cynthia L Edwards
Incoming Treasurer

Rhonda V. Griffin
Outgoing Treasurer

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