



STEPHANIE A. DEAL, TREASURER
FOR THE
COUNTY OF GREENE

REPORT ON EXAMINATION OF
COMMONWEALTH REVENUES
AS OF MARCH 22, 2024

Auditor of Public Accounts
Staci A. Henshaw, CPA

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Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

March 22, 2024

Angela "Dawn" Lotts
Incoming Interim Treasurer

Stephanie A. Deal
Outgoing Treasurer

County of Greene

INDEPENDENT AUDITOR'S REPORT

We have examined the accompanying Treasurer Turnover Receipts of Assets of Stephanie A. Deal, Treasurer of the County of Greene, at March 22, 2024. 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.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

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 March 22, 2024, and to turn over the assets, accounts, and records of the office to Angela "Dawn" Lotts, 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 Stephanie A. Deal, Treasurer of the County of Greene, Virginia turned over to the incoming treasurer at March 22, 2024.

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LJH:vks

cc: Marie C. Durrer, Board Chair
Cathy Schafrik, County Administrator
Matthew A. McLearen, Firm Managing Director
Robinson, Farmer, Cox Associates

COUNTY OF GREENE, VIRGINIA
TURNOVER RECEIPT OF UNREMITTED COMMONWEALTH COLLECTIONS
FROM OUTGOING TREASURER TO INCOMING INTERIM TREASURER
At March 22, 2024

Received of Stephanie Deal, Outgoing Treasurer of the County of Greene, Virginia, by Angela "Dawn" Lotts, Incoming Interim Treasurer of the County of Greene, Virginia, the item or items as hereinafter described and/or listed at the close of business March 22, 2024.

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
	<hr/>
Total Commonwealth Current Credit Account	<u>\$0.00</u>

Signed and Witnessed:

<u>On file</u>	<u>On file</u>
Witness (Auditor)	Incoming Interim Treasurer
	 <u>On File</u>
	Outgoing Treasurer

COUNTY OF GREENE, VIRGINIA
TURNOVER RECEIPT OF UNCOLLECTED STATE TAXES
FROM OUTGOING TREASURER TO INCOMING INTERIM TREASURER
At March 22, 2024

Received of Stephanie Deal, Outgoing Treasurer of the County of Greene, Virginia, by Angela "Dawn" Lotts, Incoming Interim Treasurer of the County of Greene, Virginia, the item or items as hereinafter described and/or listed at the close of business March 22, 2024.

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>
2023 State Income Taxes	0.00
	<hr/>
Total (Exclusive of penalty on past due items)	\$ <u>0.00</u>

Signed and Witnessed:

<u>On File</u>	<u>On File</u>
Witness (Auditor)	Incoming Interim Treasurer
	<u>On File</u>
	Outgoing Treasurer