

COUNTY OF AMHERST, VIRGINIA
REPORT ON COUNTY TREASURER'S
TURNOVER AUDIT

June 30, 2017

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INDEPENDENT ACCOUNTANT'S REPORT

Honorable Mayor and Members of the Board of Supervisors
County of Amherst, Virginia

We have examined the accompanying Schedule of the Treasurer's Assets and Liabilities of Garry Friend, Treasurer of the County of Amherst, Virginia, at June 30, 2017. We have also examined the accompanying treasurer's turnover receipts of assets. These schedules and receipts are the responsibility of the County's treasurer. Our responsibility is to express an opinion based on our examination. We did not examine the Turnover Receipt of Uncollected State Taxes from Outgoing Treasurer to Incoming Treasurer. This schedule was 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 include examining, on a test basis, evidence supporting the Schedules of Treasurer's Assets and Liabilities and Turnover Receipts of Assets 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 accompanying treasurer's accountability schedules and turnover receipts of assets were prepared to turn over the assets reported on the schedules to Joanne Carden, who was appointed Interim Treasurer effective July 1, 2017.

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 Garry Friend, Treasurer of the County of Amherst, Virginia turned over to the incoming treasurer at June 30, 2017.

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.

Brown, Edwards & Company, L.L.P.

CERTIFIED PUBLIC ACCOUNTANTS

Roanoke, Virginia
September 28, 2017

Your Success is Our Focus

COUNTY OF AMHERST, VIRGINIA

SCHEDULE OF THE TREASURER'S ASSETS AND LIABILITIES

At June 30, 2017

Assets held by the Treasurer:

Cash on hand	\$	754,286
Cash in banks:		
BB&T	*	26,872,196
SunTrust	*	11,394,161
SNAP	*	3,932,290
Total assets	\$	42,952,933

Liabilities of the Treasurer:

Balance of County funds	\$	42,952,933

* - Represent the bank balances

COUNTY OF AMHERST, VIRGINIA

NOTES TO SCHEDULES OF THE TREASURER'S ACCOUNTABILITY
At June 30, 2017

1. SCHEDULE PRESENTATION

A. Schedule of the Treasurer's Assets and Liabilities

The Schedule of the Treasurer's Assets and Liabilities represents a summary of cash, other asset, 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.

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 his account as treasurer to secure final discharge from liability.

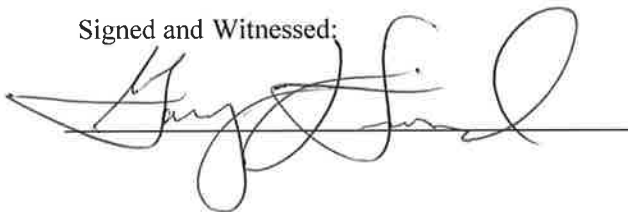
COUNTY OF AMHERST, VIRGINIA
TURNOVER RECEIPT OF CASH AND CASH ITEMS ON HAND
FROM OUTGOING TREASURER TO INCOMING TREASURER
At June 30, 2017

Received of Garry L. Friend, Outgoing Treasurer of the County of Amherst, Virginia, by Joanne A. Carden, Incoming Treasurer of the County of Amherst, Virginia, the item or items as hereinafter described and/or listed at the close of business June 30, 2017.

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>Amount</u>
Cash on hand (currency and coin)	\$ 754,286.28
Other Cash Items:	<u>-</u>
Total	<u>\$ 754,286.28</u>

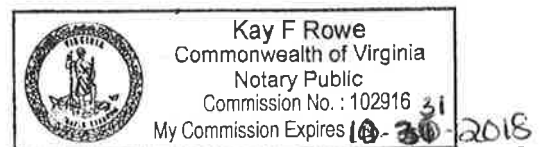
Signed and Witnessed:



Garry L. Friend, Outgoing Treasurer of the County of Amherst, Virginia



Notary



10-30-2018



Joanne A. Carden, Incoming Treasurer of the County of Amherst, Virginia

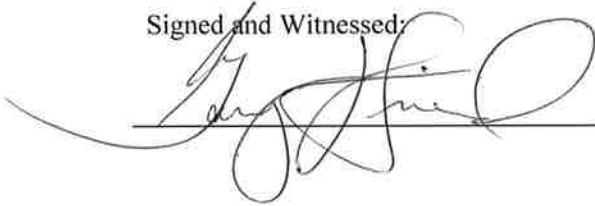
COUNTY OF AMHERST, VIRGINIA
TURNOVER RECEIPT OF RETURNED CHECKS ON HAND
FROM OUTGOING TREASURER TO INCOMING TREASURER
At June 30, 2017

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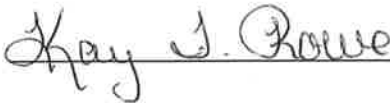
We, having separately checked this schedule, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

Returned Checks on Hand: \$196.85

Signed and Witnessed:



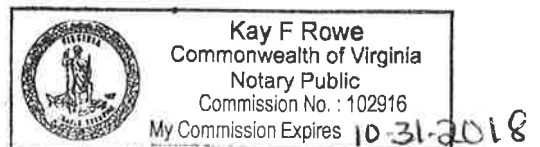
Garry L. Friend, Outgoing Treasurer of the County of Amherst, Virginia



Notary



Joanne A. Carden, Incoming Treasurer of the County of Amherst, Virginia



COUNTY OF AMHERST, VIRGINIA
TURNOVER RECEIPT OF CASH ON DEPOSIT
FROM OUTGOING TREASURER TO INCOMING TREASURER
At June 30, 2017

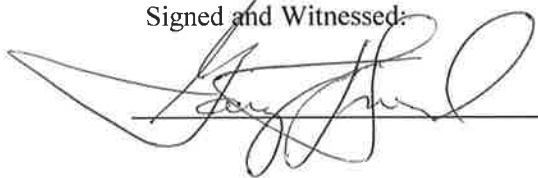
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We, having separately checked this schedule, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

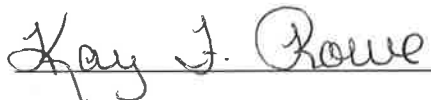
Balances on deposit in banks at close of business June 30, 2017, and outstanding checks drawn there against are as follows:

Name of Bank and Bank Account	Balance Per Bank	Outstanding Checks	Deposits In-Transit	Balance Per Ledger
BB&T – Operating Fund	\$ 17,924,361	\$ 2,476,382	\$ 29,315	\$ 15,477,294
BB&T – Money Market	5,038,408	-	-	5,038,408
Suntrust – Adv. Money Market	1,279,717	-	-	1,279,717
Suntrust – Money Market	10,114,444	-	-	10,114,444
BB&T – Textbook	729,952	-	-	729,952
BB&T – ACSA	3,179,474	65,226	3,487	3,117,735
State Non-Arbitrage Program (SNAP)	3,932,290	-	-	3,932,290
	<u>\$ 42,198,646</u>	<u>\$ 2,541,608</u>	<u>\$ 32,802</u>	<u>\$ 39,689,840</u>

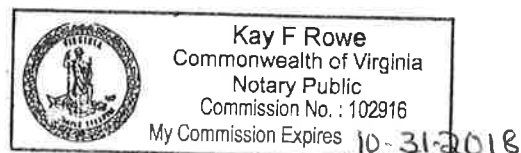
Signed and Witnessed:



Garry L. Friend, Outgoing Treasurer of the County of Amherst, Virginia



Notary





Joanne A. Carden, Incoming Treasurer of the County of Amherst, Virginia

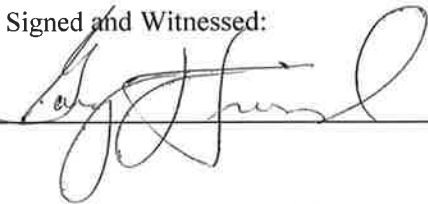
COUNTY OF AMHERST, VIRGINIA
TURNOVER RECEIPT OF UNCOLLECTED REAL ESTATE TAXES
FROM OUTGOING TREASURER TO INCOMING TREASURER
At June 30, 2017

Received of Garry L. Friend, Outgoing Treasurer of the County of Amherst, Virginia, by Joanne A. Carden, Incoming Treasurer of the County of Amherst, Virginia, the item or items as hereinafter described and/or listed at the close of business June 30, 2017.

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>
2017	\$ 7,211,820
2016	334,877
2015	119,260
2014	35,717
2013	7,758
2012	2,819
2011-2005	2,910
2004-1998	1,094
Total Uncollected Real Estate Taxes	<u>\$ 7,716,255</u>

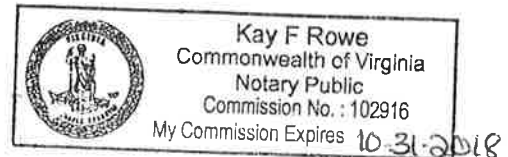
Signed and Witnessed:



Garry L. Friend, Outgoing Treasurer of the County of Amherst, Virginia



Notary





Joanne A. Carden, Incoming Treasurer of the County of Amherst, Virginia

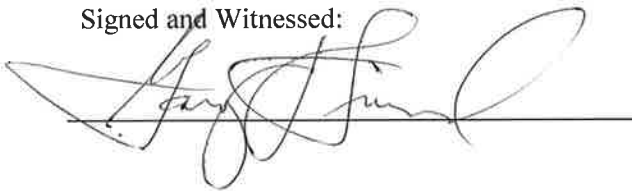
COUNTY OF AMHERST, VIRGINIA
TURNOVER RECEIPT OF UNCOLLECTED PERSONAL PROPERTY TAXES
FROM OUTGOING TREASURER TO INCOMING TREASURER
At June 30, 2017

Received of Garry L. Friend, Outgoing Treasurer of the County of Amherst, Virginia, by Joanne A. Carden, Incoming Treasurer of the County of Amherst, Virginia, the item or items as hereinafter described and/or listed at the close of business June 30, 2017.

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>
2016	\$ 445,803
2015	129,673
2014	40,818
2013	26,551
2012	<u>25,666</u>
Total Uncollected Personal Property Taxes	\$ <u>668,511</u>

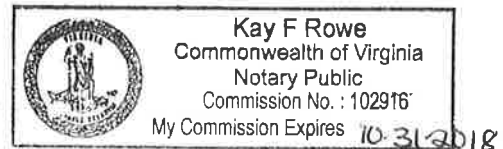
Signed and Witnessed:



Garry L. Friend, Outgoing Treasurer of the County of Amherst, Virginia



Notary





Joanne A. Carden, Incoming Treasurer of the County of Amherst, Virginia

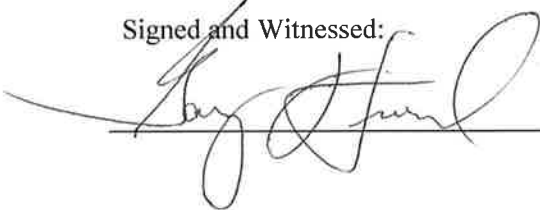
COUNTY OF AMHERST, VIRGINIA
TURNOVER RECEIPT OF UNSOLD DOG LICENSE TAGS
FROM OUTGOING TREASURER TO INCOMING TREASURER
At June 30, 2017

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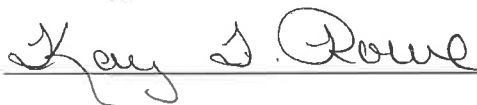
We, having separately checked this schedule, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

<u>Class of Tag</u>	<u>Tag Numbers</u>		<u>Quantity On Hand</u>
	<u>Beginning Number</u>	<u>Ending Number</u>	
Dog Tags:			
Type:			
Sexed	677	1,200	523
Unsexed	2,176	3,300	625
Kennel	3,380	3,385	5
Duplicate	3,301	3,325	25

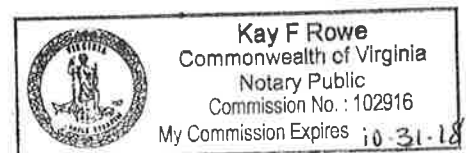
Signed and Witnessed:



Garry L. Friend, Outgoing Treasurer of the County of Amherst, Virginia



Notary





Joanne A. Carden, Incoming Treasurer of the County of Amherst, Virginia



GARRY L. FRIEND
OF THE
COUNTY OF AMHERST

REPORT ON EXAMINATION
OF COMMONWEALTH REVENUES

JUNE 30, 2017

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



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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

June 30, 2017

Joanne Adams Carden
Incoming Treasurer

Garry L. Friend
Outgoing Treasurer

County of Amherst

INDEPENDENT AUDITOR'S REPORT

We have examined the accompanying Treasurer Turnover Receipts of Assets of Garry L. Friend, Treasurer of the County of Amherst, at June 30, 2017. 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 30, 2017 and to turn over the assets, accounts, and records of the office to Joanne Adams Carden, the newly appointed Treasurer.

In our opinion, based on our examination, the receipts referred to above present fairly, in all material respects, Commonwealth's assets of Garry L. Friend, Treasurer of the County of Amherst, Virginia turned over to the incoming treasurer at June 30, 2017.

AUDITOR OF PUBLIC ACCOUNTS

SS/clj

COUNTY OF AMHERST, VIRGINIA
TURNOVER RECEIPT OF UNREMITTED COMMONWEALTH COLLECTIONS
FROM OUTGOING TREASURER TO INCOMING TREASURER

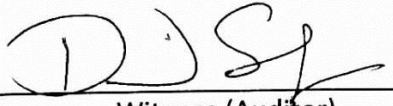
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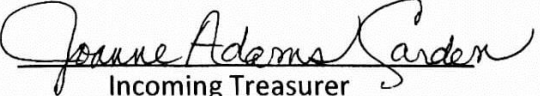
We, having separately checked this receipt, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

<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><u>\$ 0.00</u></u>

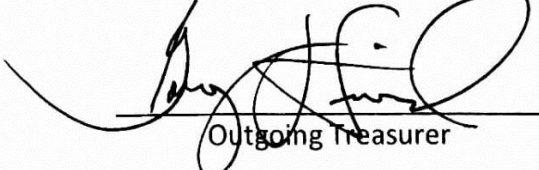
Signed and Witnessed:



Witness (Auditor)



Incoming Treasurer



Outgoing Treasurer

