



WILLIAM S. HARRIS, JR., TREASURER
OF THE
CITY OF EMPORIA

REPORT ON EXAMINATION
OF COMMONWEALTH REVENUES
AS OF DECEMBER 1, 2020

Auditor of Public Accounts
Martha S. Mavredes, CPA
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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

December 9, 2020

Karen A. Taylor
Incoming Interim Treasurer

William S. Harris, Jr.
Outgoing Treasurer

City of Emporia

INDEPENDENT AUDITOR'S REPORT

We have examined the accompanying Treasurer Turnover Receipts of Assets of William S. Harris, Jr., Treasurer of the City of Emporia, at December 1, 2020. 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 1, 2020 and to turn over the assets, accounts, and records of the office to Karen A. Taylor, 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 William S. Harris, Jr., Treasurer of the City of Emporia, Virginia turned over to the incoming interim treasurer at December 1, 2020.

Martha S. Mavredes
AUDITOR OF PUBLIC ACCOUNTS

MSM/vks

CITY OF EMPORIA, VIRGINIA
TURNOVER RECEIPT OF UNREMITTED COMMONWEALTH COLLECTIONS
FROM OUTGOING TREASURER TO INCOMING TREASURER

At December 1, 2020

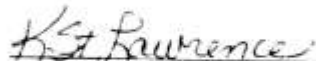
Received of William S. Harris, Jr., Outgoing Treasurer of the City of Emporia, Virginia, by Karen A. Taylor, Incoming Treasurer of the City of Emporia, Virginia, the item or items as hereinafter described and/or listed at the close of business December 1, 2020.

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

Total Commonwealth Current Credit Account	\$ 0.00
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Signed and Witnessed:


Witness (Auditor)


Incoming Treasurer

Outgoing Treasurer

CITY OF EMPORIA, VIRGINIA
TURNOVER RECEIPT OF UNCOLLECTED STATE TAXES
FROM OUTGOING TREASURER TO INCOMING TREASURER

At December 1, 2020

Received of William S. Harris, Jr., Outgoing Treasurer of the **City of Emporia, Virginia**,
by Karen A. Taylor, Incoming Treasurer of the **City of Emporia, Virginia**, the item or items as
hereinafter described and/or listed at the close of business December 1, 2020.

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>
2019 State Income Taxes	0.00
 Total (Exclusive of penalty on past due items)	 \$ <u>0.00</u>

Signed and Witnessed:

K. Lawrence
Witness (Auditor)

Karen A. Taylor
Incoming Treasurer

Outgoing Treasurer