

Walter S. Crockett, Treasurer
Of the County of Wythe, Virginia

Report on Examination of Commonwealth Revenues
As of December 30, 2015

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INDEPENDENT ACCOUNTANT'S REPORT

Lori Cregger Guynn
Incoming Treasurer
County of Wythe, Virginia

Tim A. Reeves, Board Chairman
County of Wythe, Virginia

Martha S. Mavredes, CPA
Auditor of Public Accounts

We have examined the Turnover Receipt of Unremitted Commonwealth Collections and the Receipt of Uncollected State Taxes of Walker S. Crockett, former Treasurer of the County of Wythe, Virginia as of December 30, 2015. The outgoing Treasurer is responsible for the Turnover Receipt of Unremitted Commonwealth Collections and the Receipt of Uncollected State Taxes. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the Turnover Receipt of Unremitted Commonwealth Collections and the Receipt of Uncollected State Taxes and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, the schedules referred to above presents, in all material respects, the Turnover Receipt of Unremitted Commonwealth Collections and the Receipt of Uncollected State Taxes of Walter S. Crockett, former Treasurer of the County of Wythe, Virginia as of December 30, 2015 based on Chapter 7 of the *Specifications for Audits of Counties, Cities, and Towns* issued by the Auditor of Public Accounts.

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

CERTIFIED PUBLIC ACCOUNTANTS

Roanoke, Virginia
February 3, 2016

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COUNTY OF WYTHE, VIRGINIA
TURNOVER RECEIPT OF UNREMITTED COMMONWEALTH COLLECTIONS
FROM OUTGOING TREASURER TO INCOMING TREASURER
At December 30, 2015

Received of Walter S. Crockett, Outgoing Treasurer of the County of Wythe, Virginia, by Lori Cregger Guynn, Incoming Treasurer of the County of Wythe, Virginia, the item or items as herinafter described and/or listed at the close of business December 30, 2015.

We have 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	-
State Income Taxes	-
Penalty	-
Interest	-
Share of fees of sheriff and deputies	-
Commonwealth's Attorney excess collection program fees	-
Total Commonwealth Current Credit Account	<u>\$ -</u>

Signed and Witnessed:

Brett Barker
Witness (Independent Accountant)

Lori C. Guynn
Incoming Treasurer

Walter S. Crockett
Outgoing Treasurer

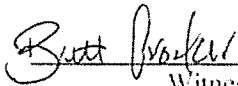
COUNTY OF WYTHE, VIRGINIA
TURNOVER RECEIPT OF UNCOLLECTED STATE TAXES
FROM OUTGOING TREASURER TO INCOMING TREASURER
At December 30, 2015

Received of Walter S. Crockett, Outgoing Treasurer of the County of Wythe, Virginia,
by Lori Cregger Guynn, Incoming Treasurer of the County of Wythe, Virginia, the item or items as
herinafter described and/or listed at the close of business December 30, 2015.

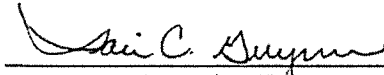
We have separately checked this receipt, do hereby certify as to the correctness of same
and do hereby accept the credit and the charge on account as evidenced by affixing our signatures
hereto.

<u>Year</u>	<u>Base Tax</u>
2014 State Income Taxes	\$ -
Total (Exclusive of penalty on past due items)	<u>\$ -</u>

Signed and Witnessed:



Witness (Independent Accountant)



Incoming Treasurer



Outgoing Treasurer