



WILLIAM P. ARNEY, TREASURER
FOR THE
COUNTY OF BOTETOURT

REPORT ON EXAMINATION
OF COMMONWEALTH REVENUES
AS OF JUNE 30, 2022

Auditor of Public Accounts
Staci A. Henshaw, CPA

www.apa.virginia.gov

(804) 225-3350



–TABLE OF CONTENTS–

Pages

Independent Auditor’s Report	1
Turnover Receipts:	
Turnover Receipt of Unremitted Commonwealth Collections from Outgoing Treasurer to Incoming Treasurer at June 30, 2022	2
Turnover Receipt of Uncollected State Taxes from Outgoing Treasurer to Incoming Treasurer at June 30, 2022	3



Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

June 30, 2022

Donna C. Boothe
Incoming Interim Treasurer

William P. Arney
Outgoing Treasurer

County of Botetourt

INDEPENDENT AUDITOR'S REPORT

We have examined the accompanying Treasurer Turnover Receipts of Assets of William P. Arney, Treasurer of the County of Botetourt, at June 30, 2022. 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, 2022 and to turn over the assets, accounts, and records of the office to Donna C. Boothe, 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 P. Arney, Treasurer of the County of Botetourt, Virginia turned over to the incoming interim treasurer at June 30, 2022.

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

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

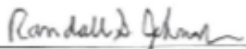
At June 30, 2022

Received of William P. Arney, Outgoing Treasurer of the County of Botetourt, Virginia, by Donna C. Boothe, Incoming Treasurer of the County of Botetourt, Virginia, the item or items as hereinafter described and/or listed at the close of business June 30, 2022.

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

Signed and Witnessed:


Witness (Auditor)


Incoming Treasurer


Outgoing Treasurer

COUNTY OF BOTETOURT, VIRGINIA
TURNOVER RECEIPT OF UNCOLLECTED STATE TAXES
FROM OUTGOING TREASURER TO INCOMING TREASURER
At June 30, 2022

Received of William P. Arney, Outgoing Treasurer of the County of Botetourt, Virginia, by Donna C. Boothe, Incoming Treasurer of the County of Botetourt, Virginia, the item or items as hereinafter described and/or listed at the close of business June 30, 2022.

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>
2021 State Income Taxes	0.00
Total (Exclusive of penalty on past due items)	\$ 0.00

Signed and Witnessed:


Witness (Auditor)


Incoming Treasurer


Outgoing Treasurer