



NED SMITHER, DIRECTOR OF FINANCE
FOR THE
COUNTY OF HENRICO

REPORT ON EXAMINATION
OF COMMONWEALTH REVENUES
AS OF JULY 17, 2020

Auditor of Public Accounts
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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

July 17, 2020

Meghan Coates
Incoming Acting Director of Finance

Ned Smither
Outgoing Director of Finance

County of Henrico

INDEPENDENT AUDITOR'S REPORT

We have examined the accompanying Director of Finance Turnover Receipts of Assets of Ned Smither, Director of Finance of the County of Henrico, at July 17, 2020. All records supporting the amounts in the receipts are the Director of Finance'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 Director of Finance 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 Director of Finance leaves office. The examination was performed to determine the accountability of the Director of Finance at July 17, 2020 and to turn over the assets, accounts, and records of the office to Meghan Coates, the newly Appointed Acting Director of Finance.

In our opinion, based on our examination, the receipts referred to above present fairly, in all material respects, Commonwealth's assets of Ned Smither, Director of Finance of the County of Henrico, Virginia turned over to the incoming Acting Director of Finance at July 17, 2020.

Martha S. Mavredes
AUDITOR OF PUBLIC ACCOUNTS

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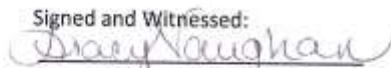
COUNTY OF HENRICO, VIRGINIA
TURNOVER RECEIPT OF UNREMITTED COMMONWEALTH COLLECTIONS
FROM OUTGOING DIRECTOR OF FINANCE TO INCOMING ACTING DIRECTOR OF FINANCE
AT JULY 17, 2020

Received of Ned Smith, Outgoing Director of Finance of Henrico County, Virginia, by Meghan Coates, Incoming Acting Director of Finance of the Henrico County, Virginia, the item or items as hereinafter described and/or listed at the close of business July 17, 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	311.00
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 \$ 311.00

Signed and Witnessed:

Witness (Auditor)


Incoming Acting Director of Finance

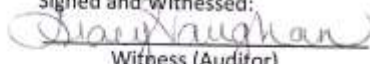
Outgoing Director of Finance

COUNTY OF HENRICO, VIRGINIA
TURNOVER RECEIPT OF UNCOLLECTED STATE TAXES
FROM OUTGOING DIRECTOR OF FINANCE TO INCOMING ACTING DIRECTOR OF FINANCE
AT JULY 17, 2020

Received of Ned Smith, Outgoing Director of Finance of Henrico County, Virginia, by Meghan Coates, Incoming Acting Director of Finance of the Henrico County, Virginia, the item or items as hereinafter described and/or listed at the close of business July 17, 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>
State Income Taxes	0.00
<hr/>	
Total (Exclusive of penalty on past due items)	\$ <u>0.00</u>

Signed and Witnessed:

Witness (Auditor)


Incoming Acting Director of Finance


Outgoing Director of Finance