

Barbara L. Senger, Treasurer
Of the County of Nottoway, Virginia

Report on Examination of Commonwealth Revenues
As of December 31, 2015

CONTENTS

	Page
INDEPENDENT ACCOUNTANT'S REPORT	3
TURNOVER RECEIPTS:	
Turnover Receipt of Unremitted Commonwealth Collections from Outgoing Treasurer to Incoming Treasurer at December 31, 2015	4
Turnover Receipt of Uncollected State Taxes from Outgoing Treasurer to Incoming Treasurer at December 31, 2015	5



INDEPENDENT ACCOUNTANT'S REPORT

Ellen Flynn Myatt
Incoming Treasurer
County of Nottoway, Virginia

Steve Bowen, Board Chairman
County of Nottoway, 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 Barbara L. Senger, former Treasurer of the County of Nottoway, Virginia as of December 31, 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 Barbara L. Senger, former Treasurer of the County of Nottoway, Virginia as of December 31, 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, S. L. P.

CERTIFIED PUBLIC ACCOUNTANTS

Roanoke, Virginia
February 3, 2016

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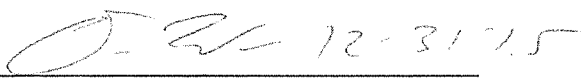
COUNTY OF NOTTOWAY, VIRGINIA
URNOVER RECEIPT OF UNREMITTED COMMONWEALTH COLLECTION
FROM OUTGOING TREASURER TO INCOMING TREASURER
At December 31, 2015


Received of Barbara L. Senger, Outgoing Treasurer of the County of Nottoway, Virginia, by Ellen Flynn Myatt, Incoming Treasurer of the County of Nottoway, Virginia, the item or items as herinafter described and/or listed at the close of business December 31, 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:


Witness (Independent Accountant)


Incoming Treasurer


Outgoing Treasurer

COUNTY OF NOTTOWAY, VIRGINIA
TURNOVER RECEIPT OF UNCOLLECTED STATE TAXES
FROM OUTGOING TREASURER TO INCOMING TREASURER
At December 31, 2015

Received of Barbara L. Senger, Outgoing Treasurer of the County of Nottoway, Virginia, by Ellen Flynn Myatt, Incoming Treasurer of the County of Nottoway, Virginia, the item or items as herinafter described and/or listed at the close of business December 31, 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>
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2014 State Income Taxes	
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Total (Exclusive of penalty
on past due items)

	<u>\$ -</u>
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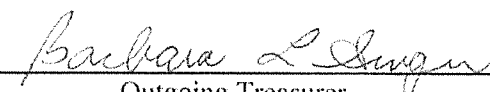
Signed and Witnessed:

 12-31-15

Witness (Independent Accountant)



Incoming Treasurer



Outgoing Treasurer