
COUNTY OF GREENE, VIRGINIA
REPORT ON COUNTY TREASURER'S TURNOVER AUDIT
AT MARCH 22, 2024

County of Greene, Virginia
Report on County Treasurer's Turnover Audit
At March 22, 2024

Table of Contents

	<u>Page</u>
Independent Accountant's Report	1
Financial Statement	
Exhibit A Schedule of Treasurer's Assets and Liabilities	2
Notes to Financial Statement	3
Supplemental Statements	
Turnover Receipt of Cash and Cash Items on Hand from Outgoing Treasurer to Incoming Treasurer	4
Turnover Receipt of Cash on Deposit from Outgoing Treasurer to Incoming Treasurer	5
Turnover Receipt of Returned Checks on Hand from Outgoing Treasurer to Incoming Treasurer	6
Turnover Receipt of Uncollected Real Estate Taxes from Outgoing Treasurer to Incoming Treasurer	7
Turnover Receipt of Uncollected Personal Property Taxes from Outgoing Treasurer to Incoming Treasurer	8
Turnover Receipt of Uncollected Public Service Taxes from Outgoing Treasurer to Incoming Treasurer	9
Turnover Receipt of Uncollected State Taxes from Outgoing Treasurer to Incoming Treasurer	10
Turnover Receipt of Unsold Dog License Tags from Outgoing Treasurer to Incoming Treasurer	11
Turnover Receipt of Uncollected Meals and Lodging Taxes from Outgoing Treasurer to Incoming Treasurer	12
Turnover Receipt of Uncollected Business License Fees from Outgoing Treasurer to Incoming Treasurer	13
Turnover Receipt of Unremitted Commonwealth Collections from Outgoing Treasurer to Incoming Treasurer	14



ROBINSON, FARMER, COX ASSOCIATES, PLLC

Certified Public Accountants

Independent Accountant's Report

To the Board of Supervisors
County of Greene, Virginia

We have examined the accompanying Schedule of the Treasurer's Assets and Liabilities of Stephanie Deal, Treasurer of the County of Greene, Virginia, at March 22, 2024. We have also examined the accompanying Treasurer's Turnover Receipts of Assets. The County's treasurer is responsible for the schedule and receipts in accordance with the criteria set forth in §58.1-3136 of the Code of Virginia. Our responsibility is to express an opinion on the Schedule of the Treasurer's Assets and Liabilities and the Treasurer's Turnover Receipts of Assets based on our examination. We did not examine the Turnover Receipt of Uncollected State Taxes from Outgoing Treasurer to Incoming Treasurer. This schedule was examined by other accountants whose report has been furnished to us, and our opinion, insofar as it relates to the amounts shown on these schedules, is based solely on the report of the other accountants.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the *Specifications for Audits of Counties, Cities, and Towns* issued by the Auditor of Public Accounts. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Schedule of Treasurer's Assets and Liabilities and Turnover Receipts of Assets is in accordance with the criteria, in all material respects. An examination involves performing procedures to obtain evidence about the treasurer's schedule and turnover receipts of assets. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of the treasurer's schedule and turnover receipts of assets, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

The Code of Virginia §58.1-3136 requires a turnover audit whenever a treasurer leaves office. The accompanying treasurer's schedule and turnover receipts of assets were prepared to turn over the assets reported on the schedules to Dawn Lotts, who was appointed treasurer effective March 22, 2024.

In our opinion, based on our examination and the report of other accountants, the accompanying schedules present, in all material respects, the assets of Stephanie Deal, Treasurer of the County of Greene, Virginia, turned over to the incoming treasurer at March 22, 2024, in accordance with the criteria set forth in §58.1-3136 of the Code of Virginia.

This report is intended solely for the information and use of the Board of Supervisors, management, and the Auditor of Public Accounts, and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

Robinson, Farmer, Cox Associates

Charlottesville, Virginia
September 9, 2024

Financial Statements

COUNTY OF GREENE, VIRGINIA

Schedule of Treasurer's Assets and Liabilities

At March 22, 2024

Assets held by the Treasurer:

Cash on hand \$ 901

Cash in banks:

Bank of America:

Checking 29,363,829Total assets \$ 29,364,730

Liabilities of the Treasurer:

Balance of County Funds \$ 29,364,730Total liabilities \$ 29,364,730

The accompanying notes are an integral part of this schedule.

COUNTY OF GREENE, VIRGINIA

Notes to Financial Statements At March 22, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Section 58.1-3136 of the *Code of Virginia* requires a turnover audit whenever a treasurer leaves office. The purpose of the turnover audit is to determine the outgoing treasurer's accountability and to turn over the assets to the incoming treasurer. The accompanying schedules and turnover statements were prepared to demonstrate the outgoing treasurer's accountability and to turn over the assets to the incoming treasurer. Accordingly, the schedules are not intended to present the financial position or results of operations in accordance with generally accepted accounting principles.

A. Schedule of Treasurer's Assets and Liabilities

The Schedule of Treasurer's Assets and Liabilities represents a summary of cash, other assets, and liability balances held by the treasurer at the turnover date.

B. Turnover Receipt of Assets

The Turnover Receipt of Assets directly following these notes represents the detailed accounting of assets turned over to the incoming treasurer. The incoming treasurer's signature on these receipts represents his/her assumption of the legal liability for the custody of such assets.

NOTE 2 - DISCHARGE FROM LIABILITY:

In accordance with Section 58.1-3145 of the *Code of Virginia*, the outgoing treasurer is required to file certificates with the circuit court showing the final settlement of her account as treasurer to secure final discharge from liability.

Supplemental Statements

COUNTY OF GREENE, VIRGINIA
TURNOVER RECEIPT OF CASH AND CASH ITEMS ON HAND
FROM OUTGOING TREASURER TO INCOMING TREASURER
At March 22, 2024

Received of Stephanie A. Deal Outgoing Treasurer of the County of Greene, Virginia, by Dawn Lotts, Incoming Treasurer of the County of Greene, Virginia, the item or items as hereinafter described and/or listed at the close of business March 22, 2024.

We, having separately checked this schedule, 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.

Cash on Hand (check, currency and coin)

	<u>Amount</u>
Undeposited checks and cash	\$ 1.01
Cashier drawer 1	250.00
Cashier drawer 2	250.00
Cashier drawer 3	250.00
Cashier drawer 4	<u>150.00</u>
 Total Cash on Hand	 \$ <u><u>901.01</u></u>

Signed and Witnessed:

Matthew A. McLean

Witness

Stephanie A Deal

Outgoing Treasurer
County of Greene

Dawn Lotts

Incoming Treasurer
County of Greene

COUNTY OF GREENE, VIRGINIA
TURNOVER RECEIPT OF CASH ON DEPOSIT
FROM OUTGOING TREASURER TO INCOMING TREASURER
At March 22, 2024

Received of Stephanie A. Deal Outgoing Treasurer of the County of Greene, Virginia, by Dawn Lotts, Incoming Treasurer of the County of Greene, Virginia, the item or items as hereinafter described and/or listed at the close of business March 22, 2024

We, having separately checked this schedule, 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.

Balances on deposit in banks at close of business March 22, 2024, and outstanding checks drawn there against are as follows:

<u>Name of Bank and Bank Account</u>	<u>Balance Per Bank</u>	<u>Outstanding Checks</u>	<u>Balance Per Ledger</u>
Central Depository	\$27,467,294	(\$1,810,137)	\$25,657,157
Escrow	\$592,553		\$592,553
County Admin	\$0		\$0
School Board	\$0		\$0
DSS	\$0		\$0
SNAP 12-27	\$219,481		\$219,481
SNAP 12-28	\$229,185		\$229,185
SNAP 12-30	\$144,129		\$144,129
SNAP 12-31	\$57,081		\$57,081
SNAP 12-32	\$193,597		\$193,597
SNAP 12-33	\$17,543		\$17,543
SNAP 12-34	\$1,888,591		\$1,888,591
SNAP 12-35	\$159,401	\$929	\$160,330
SNAP 12-36	\$178,777		\$178,777
SNAP 12-37	\$26,334	(\$929)	\$25,405
Total	\$31,173,966	(\$1,810,137)	\$29,363,829

Signed and Witnessed:

Dawn Lotts

Witness

Matthew A. McLean, CPA

Stephanie A Deal

Outgoing Treasurer of the
County of Greene

COUNTY OF GREENE, VIRGINIA
TURNOVER RECEIPT OF RETURNED CHECKS ON HAND
FROM OUTGOING TREASURER TO INCOMING TREASURER
At March 22, 2024

Received of Stephanie A. Deal Outgoing Treasurer of the County of Greene, Virginia, by Dawn Lotts, Incoming Treasurer of the County of Greene, Virginia, the item or items as hereinafter described and/or listed at the close of business March 22, 2024.

We, having separately checked this schedule, 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>Return Date</u>	<u>Check#/Identifier</u>	<u>Amount</u>
05/04/23	102	\$ 58.00
06/14/23	1089	1,040.59
11/09/23	3828	166.72
01/12/24	2705	599.35
02/07/24	1093	188.39
02/08/24	5266	24.91
02/08/24	OB0071648109	41.53
02/08/24	1304	161.53
02/16/24	334	35.80
02/29/24	4286	73.00
	Total	\$ 2,389.82

Signed and Witnessed:

Matthew D. McLean
Witness

Stephanie A Deal
Outgoing Treasurer
County of Greene

Dawn Lotts
Incoming Treasurer
County of Greene

COUNTY OF GREENE, VIRGINIA
TURNOVER RECEIPT OF UNCOLLECTED REAL ESTATE TAXES
FROM OUTGOING TREASURER TO INCOMING TREASURER
At March 22, 2024

Received of Stephanie A. Deal Outgoing Treasurer of the County of Greene, Virginia, by Dawn Lotts, Incoming Treasurer of the County of Greene, Virginia, the item or items as hereinafter described and/or listed at the close of business March 22, 2024.

We, having separately checked this schedule, 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>
2023	\$ 246,475.83
2022	67,493.13
2021	25,820.82
2020	18,926.58
2019	16,406.56
2018	13,657.05
2017	10,987.92
2016	3,427.51
2015	977.09
2014	839.52
2013	936.72
2012	863.19
2011	811.44
2010	753.48
2009	1,206.15
2008	2,276.28
2007	1,865.88
2006	2,596.44
2005	3,492.32
2004	3,231.83
Rollback Taxes	\$ <u>32,362.84</u>
Total	\$ <u><u>455,408.58</u></u>

Signed and Witnessed:

Matthew A. McLean
Witness

Stephanie A Deal
Outgoing Treasurer
County of Greene
Dawn Lotts
Incoming Treasurer
County of Greene

COUNTY OF GREENE, VIRGINIA
TURNOVER RECEIPT OF UNCOLLECTED PERSONAL PROPERTY TAXES
FROM OUTGOING TREASURER TO INCOMING TREASURER
At March 22, 2024

Received of Stephanie A. Deal Outgoing Treasurer of the County of Greene, Virginia, by Dawn Lotts, Incoming Treasurer of the County of Greene, Virginia, the item or items as hereinafter described and/or listed at the close of business March 22, 2024.

We, having separately checked this schedule, 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>
2023	\$ 677,291.17
2022	122,553.44
2021	27,368.69
2020	12,303.16
2019	<u>5,330.57</u>
Prior years	\$ <u>24,736.19</u>
Total	\$ <u><u>869,583.22</u></u>

Signed and Witnessed:

Matthew A. McLean
Witness

Stephanie A Deal
Outgoing Treasurer
County of Greene
Dawn Lotts
Incoming Treasurer
County of Greene

COUNTY OF GREENE, VIRGINIA
TURNOVER RECEIPT OF UNCOLLECTED PUBLIC SERVICE TAXES
FROM OUTGOING TREASURER TO INCOMING TREASURER
At March 22, 2024

Received of Stephanie A. Deal Outgoing Treasurer of the County of Greene, Virginia, by Dawn Lotts, Incoming Treasurer of the County of Greene, Virginia, the item or items as hereinafter described and/or listed at the close of business March 22, 2024.

We, having separately checked this schedule, 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>
2023	\$ <u>33.05</u>
Total	\$ <u><u>33.05</u></u>

Signed and Witnessed:

Matthew A. McLean
Witness

Stephanie A. Deal
Outgoing Treasurer
County of Greene

Dawn Lotts
Incoming Treasurer
County of Greene

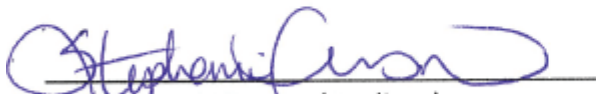
COUNTY OF GREENE, VIRGINIA
TURNOVER RECEIPT OF UNCOLLECTED STATE TAXES
FROM OUTGOING TREASURER TO INCOMING TREASURER
At March 22, 2024

Received of Stephanie Deal, Outgoing Treasurer of the County of Greene, Virginia, by Angela "Dawn" Lotts, Incoming Treasurer of the County of Greene, Virginia, the item or items as hereinafter described and/or listed at the close of business March 22, 2024.

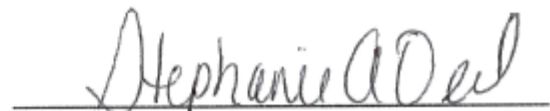
We, having separately checked this receipt, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

<u>Year</u>	<u>Base Tax</u>
2023 State Income Taxes	0.00
Total (Exclusive of penalty on past due items)	\$ <u>0.00</u>

Signed and Witnessed:


Witness (Auditor)


Incoming Treasurer


Outgoing Treasurer

COUNTY OF GREENE, VIRGINIA
TURNOVER RECEIPT OF UNSOLD DOG LICENSE TAGS
FROM OUTGOING TREASURER TO INCOMING TREASURER
At March 22, 2024

Received of Stephanie A. Deal Outgoing Treasurer of the County of Greene, Virginia, by Dawn Lotts, Incoming Treasurer of the County of Greene, Virginia, the item or items as hereinafter described and/or listed at the close of business March 22, 2024.

We, having separately checked this schedule, 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.

Class of Tag	<u>Tag Numbers</u>		Quantity on Hand
	Beginning Number	Ending Number	
Single	400	1,100	701
Kennel 9	12	55	44
Kennel 19	4	20	17
Kennel 50	3	10	8
Previously Sold			85

Signed and Witnessed:

Matthew H. McLean
Witness

Stephanie A Deal
Outgoing Treasurer
County of Greene

Dawn Lotts
Incoming Treasurer
County of Greene

COUNTY OF GREENE, VIRGINIA
TURNOVER RECEIPT OF UNCOLLECTED MEALS AND LODGING TAXES
FROM OUTGOING TREASURER TO INCOMING TREASURER
At March 22, 2024

Received of Stephanie A. Deal Outgoing Treasurer of the County of Greene, Virginia, by Dawn Lotts, Incoming Treasurer of the County of Greene, Virginia, the item or items as hereinafter described and/or listed at the close of business March 22, 2024.

We, having separately checked this schedule, 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>Meals Taxes</u>	<u>Lodging Taxes</u>
Total	\$ <u>249,014.89</u>	\$ <u>69,164.30</u>

Signed and Witnessed:

Martian A. McLean
Witness

Stephanie A. Deal
Outgoing Treasurer
County of Greene
Dawn Lotts
Incoming Treasurer
County of Greene

COUNTY OF GREENE, VIRGINIA
TURNOVER RECEIPT OF UNCOLLECTED BUSINESS LICENSE FEES
FROM OUTGOING TREASURER TO INCOMING TREASURER
At March 22, 2024

Received of Stephanie A. Deal Outgoing Treasurer of the County of Greene, Virginia, by Dawn Lotts, Incoming Treasurer of the County of Greene, Virginia, the item or items as hereinafter described and/or listed at the close of business March 22, 2024.

We, having separately checked this schedule, 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>Business License Fees</u>
2023	\$ 52,971.76
2022	14,775.56
2021	6,247.22
2020	2,274.48
2019	2,415.95
Total	\$ <u>78,684.97</u>

Signed and Witnessed:

Matthew A. McKee
Witness

Stephanie A Deal
Outgoing Treasurer
County of Greene
Dawn Lotts
Incoming Treasurer
County of Greene

COUNTY OF GREENE, VIRGINIA
TURNOVER RECEIPT OF UNREMITTED COMMONWEALTH COLLECTIONS
FROM OUTGOING TREASURER TO INCOMING TREASURER
At March 22, 2024

Received of Stephanie Deal, Outgoing Treasurer of the County of Greene, Virginia, by Angela "Dawn" Lotts, Incoming Treasurer of the County of Greene, Virginia, the item or items as hereinafter described and/or listed at the close of business March 22, 2024.

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
Transient Occupancy Taxes	0
Total Commonwealth Current Credit Account	\$ <u>0.00</u>

Signed and Witnessed:


Witness (Auditor)


Incoming Treasurer


Outgoing Treasurer