



ELLEN F. MYATT, TREASURER  
FOR THE  
COUNTY OF NOTTOWAY

REPORT ON EXAMINATION  
OF COMMONWEALTH REVENUES  
AS OF JUNE 30, 2023

Auditor of Public Accounts  
Staci A. Henshaw, CPA

[www.apa.virginia.gov](http://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 Interim Treasurer at June 30, 2023	2
Turnover Receipt of Uncollected State Taxes from Outgoing Treasurer to Incoming Interim Treasurer at June 30, 2023	3



Staci A. Henshaw, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

July 6, 2023

Tammie A. Raiford  
Incoming Interim Treasurer

Ellen F. Myatt  
Outgoing Treasurer

County of Nottoway

## Independent Auditor's Report

We have examined the accompanying Treasurer Turnover Receipts of Assets of Ellen F. Myatt, Treasurer of the County of Nottoway, at June 30, 2023. 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, 2023 and to turn over the assets, accounts, and records of the office to Tammie A. Raiford, 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 Ellen F. Myatt, Treasurer of the County of Nottoway, Virginia turned over to the incoming interim treasurer at June 30, 2023.

Staci A. Henshaw  
AUDITOR OF PUBLIC ACCOUNTS

COUNTY OF NOTTOWAY, VIRGINIA  
TURNOVER RECEIPT OF UNREMITTED COMMONWEALTH COLLECTIONS  
FROM OUTGOING TREASURER TO INCOMING INTERIM TREASURER  
At June 30, 2023

---

---

Received of Ellen Myatt, Outgoing Treasurer of the County of Nottoway, Virginia, by Tammie A. Raiford, Incoming Interim Treasurer of the County of Nottoway, Virginia, the item, or items as hereinafter described and/or listed at the close of business June 30, 2023.

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

---

Signed and Witnessed:

Signature on File  
Witness (Auditor)

Signature on File  
Incoming Interim Treasurer

Signature on File  
Outgoing Treasurer

COUNTY OF NOTTOWAY, VIRGINIA  
TURNOVER RECEIPT OF UNCOLLECTED STATE TAXES  
FROM OUTGOING TREASURER TO INCOMING INTERIM TREASURER  
At June 30, 2023

---

---

Received of Ellen Myatt, Outgoing Treasurer of the County of Nottoway, Virginia, by Tammie A. Raiford, Incoming Interim Treasurer of the County of Nottoway, Virginia, the item, or items as hereinafter described and/or listed at the close of business June 30, 2023.

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>
2022 State Income Taxes	\$818.56
	<hr/>
Total (Exclusive of penalty on past due items)	\$ <u>818.56</u>

---

---

Signed and Witnessed:

Signature on File  
Witness (Auditor)

Signature on File  
Incoming Interim Treasurer

Signature on File  
Outgoing Treasurer