HARRY L. WHITT, TREASURER
OF THE
COUNTY OF KING WILLIAM

REPORT ON EXAMINATION
OF COMMONWEALTH REVENUES
AS OF
SEPTEMBER 30, 2020

Auditor of Public Accounts
Martha S. Mavredes, CPA
www.apa.virginia.gov
(804) 225-3350
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October 1, 2020

Marie M. Wilson
Incoming Interim Treasurer

Harry L. Whitt
Outgoing Treasurer

County of King William

INDEPENDENT AUDITOR’S REPORT

We have examined the accompanying Treasurer Turnover Receipts of Assets of Harry L. Whitt, Treasurer of the County of King William, at September 30, 2020. 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 September 30, 2020 and to turn over the assets, accounts, and records of the office to Marie M. Wilson, 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 Harry L. Whitt, Treasurer of the County of King William, Virginia turned over to the incoming interim treasurer at September 30, 2020.

Martha S. Mavredes
AUDITOR OF PUBLIC ACCOUNTS

MSM/vks
COUNTY OF KING WILLIAM, VIRGINIA
TURNOVER RECEIPT OF UNREMITTED COMMONWEALTH COLLECTIONS
FROM OUTGOING TREASURER TO INCOMING TREASURER
AT SEPTEMBER 30, 2020

Received of Harry L. Whitt, Outgoing Treasurer of the County of King William Virginia, by Marie M. Wilson, Incoming Treasurer of the County of King William, Virginia, the item or items as hereinbefore described and/or listed at the close of business September 30, 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 hereeto.

<table>
<thead>
<tr>
<th>Commonwealth Current Credit Account</th>
<th>Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Estimated State Income Taxes</td>
<td>0</td>
</tr>
<tr>
<td>State Income Taxes</td>
<td>0</td>
</tr>
<tr>
<td>Penalty</td>
<td>0</td>
</tr>
<tr>
<td>Interest</td>
<td>0</td>
</tr>
<tr>
<td>Share of fees of sheriff and deputies</td>
<td>0</td>
</tr>
<tr>
<td>Commonwealth Attorney's Excess Collection Program Fees</td>
<td>0</td>
</tr>
</tbody>
</table>

Total Commonwealth Current Credit Account $0

Signed and Witnessed:

K. St. Lawrence
Witness (Auditor)

Marie M. Wilson
Incoming Treasurer

Outgoing Treasurer
COUNTY OF KING WILLIAM, VIRGINIA
TURNOVER RECEIPT OF UNCOLLECTED STATE TAXES
FROM OUTGOING TREASURER TO INCOMING TREASURER
AT SEPTEMBER 30, 2020

Received of Harry L. Whitt, Outgoing Treasurer of the County of King William, Virginia, by Marie M. Wilson, Incoming Treasurer of the County of King William, Virginia, the item or items as hereinafter described and/or listed at the close of business September 30, 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.

<table>
<thead>
<tr>
<th>Year</th>
<th>Base Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>2019 State Income Taxes</td>
<td>0</td>
</tr>
</tbody>
</table>

| Total (Exclusive of penalty on past due items) | $0       |

Signed and Witnessed:

[Signatures]

Witless (Auditor)  
Incoming Treasurer  
Outgoing Treasurer