



STEVEN A. SOLOMON  
OF THE  
COUNTY OF PRINCE WILLIAM

REPORT ON EXAMINATION  
OF COMMONWEALTH REVENUES

MAY 14, 2014

Auditor of Public Accounts  
Martha S. Mavredes, CPA  
[www.apa.virginia.gov](http://www.apa.virginia.gov)  
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– TABLE OF CONTENTS –

	<u>Pages</u>
Independent Auditor’s Report	1
Turnover Receipts:	
Turnover Receipt of Unremitted Commonwealth Collections from Outgoing Director of Finance to Incoming Director of Finance at May 14, 2014	2
Turnover Receipt of Uncollected State Taxes from Outgoing Director of Finance to Incoming Director of Finance at May 14, 2014	3



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

June 4, 2014

Michelle L. Attreed  
Incoming Director of Finance

Steven A. Solomon  
Outgoing Director of Finance

Board of Supervisors  
County of Prince William

## Independent Auditor's Report

We have examined the accompanying Director of Finance Turnover Receipts of Assets of Steven A. Solomon, Director of Finance of the County of Prince William, at May 14, 2014. 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 May 14, 2014 and to turn over the assets, accounts, and records of the office to Michelle L. Attreed, the newly appointed 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 Steven A. Solomon, Director of Finance of the County of Prince William, Virginia turned over to the incoming Director of Finance at May 14, 2014.

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

COUNTY OF PRINCE WILLIAM, VIRGINIA  
TURNOVER RECEIPT OF UNREMITTED COMMONWEALTH COLLECTIONS  
FROM OUTGOING DIRECTOR OF FINANCE TO INCOMING DIRECTOR OF FINANCE  
At May 14, 2014

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Received of Steven A. Solomon, Outgoing Director of Finance of the County of Prince William, Virginia, by Michelle L. Attreed, Incoming Director of Finance of the County of Prince William, Virginia, the item or items as hereinafter described and/or listed at the close of business May 14, 2014.

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>
Share of fees of sheriff and deputies	\$0.00
	_____
Total Commonwealth Current Credit Account	<u>\$ 0.00</u>

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Signed and Witnessed:

  
\_\_\_\_\_  
Witness (Auditor)

  
\_\_\_\_\_  
Incoming Director of Finance

  
\_\_\_\_\_  
Outgoing Director of Finance

COUNTY OF PRINCE WILLIAM, VIRGINIA  
TURNOVER RECEIPT OF UNCOLLECTED STATE TAXES  
FROM OUTGOING DIRECTOR OF FINANCE TO INCOMING DIRECTOR OF FINANCE  
At May 14, 2014

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Received of Steven A. Solomon, Outgoing Director of Finance of the County of Prince William, Virginia, by Michelle L. Attreed, Incoming Director of Finance of the County of Prince William, Virginia, the item or items as hereinafter described and/or listed at the close of business May 14, 2014.

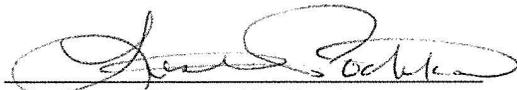
We, having separately checked this receipt, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

<u>Year</u>	<u>Base Tax</u>
State Income Taxes	N/A
Total (Exclusive of penalty on past due items)	
	<u>N/A</u>

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Signed and Witnessed:

  
Witness (Auditor)

  
Incoming Director of Finance

  
Outgoing Director of Finance