

Edith A. Sanders, Treasurer
Of the County of Richmond, Virginia

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

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INDEPENDENT ACCOUNTANT'S REPORT

Kristie S. Brann
Incoming Treasurer
County of Richmond, Virginia

F. Lee Sanders, Board Chairman
County of Richmond, 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 Edith A. Sanders, former Treasurer of the County of Richmond, 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 Edith A. Sanders, former Treasurer of the County of Richmond, 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

Your Success is Our Focus

COUNTY OF RICHMOND, VIRGINIA
 TURNOVER RECEIPT OF UNREMITTED COMMONWEALTH COLLECTIONS
 FROM OUTGOING TREASURER TO INCOMING TREASURER
 At December 31, 2015

Received of Edith A. Sanders, Outgoing Treasurer of the County of Richmond, Virginia, by Kristie S. Brann, Incoming Treasurer of the County of Richmond, 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	\$ -

Signed and Witnessed:

Ann H. Genov 12-31-15
 Witness (Independent Accountant)

Kristie S. Brann 12-31-15
 Incoming Treasurer

Edith A. Sanders 12-31-15
 Outgoing Treasurer

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

Received of Edith A. Sanders, Outgoing Treasurer of the County of Richmond, Virginia, by Kristie S. Brann, Incoming Treasurer of the County of Richmond, 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>
2014 State Income Taxes	\$ 95.29
Total (Exclusive of penalty on past due items)	<u>\$ 95.29</u>

Signed and Witnessed:

Ann H. Kenan 12-31-15
Witness (Independent Accountant)

Kristie S. Brann 12-31-15
Incoming Treasurer

Edith A. Sanders 12-31-15
Outgoing Treasurer