

COUNTY OF BLAND, VIRGINIA

REPORT ON COUNTY TREASURER'S TURNOVER AUDIT

AT AUGUST 1, 2023

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ROBINSON, FARMER, COX ASSOCIATES, PLLC
Certified Public Accountants

Board of Supervisors
County of Bland, Virginia

Independent Accountants' Report

We have examined the accompanying Schedule of the Treasurer's Assets and Liabilities of John F. Goins, Treasurer of the County of Bland, Virginia, at August 1, 2023. 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 Adam Kidd, who was appointed treasurer effective August 2, 2023.

In our opinion, based on our examination and the report of other accountants, the accompanying schedules present, in all material respects, the assets of John F. Goins, Treasurer of the County of Bland, Virginia, turned over to the incoming treasurer at August 1, 2023, 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

Blacksburg, Virginia
August 25, 2023

COUNTY OF BLAND, VIRGINIA
SCHEDULE OF THE TREASURER'S ASSETS AND LIABILITIES
AT AUGUST 1, 2023

Assets held by the Treasurer:		
Cash on hand:	\$	675.00
Cash in banks:		
Checking/Savings		
BB&T - General Revenue Checking		132,034.56
First Sentinel- General Revenue		84,220.97
BB&T - General Fund Savings		1,045,231.45
First Sentinel - General Fund Savings		776,892.10
BB&T - Textbook Fund Savings		169,029.66
BB&T - School Special Fund		37,303.38
First Sentinel - School Construction & Lottery		2,748,429.22
BB&T - Service Authority Savings		67,011.60
First Sentinel - Special Welfare Fund		7,721.55
Investments:		
New Peoples - General Fund Reserve CD #2		254,907.00
First Sentinel - General Fund Reserve CD		1,054,965.32
First Sentinel Bank - Library Building Fund CD		232,092.37
First Sentinel - Service Authority CD		257,434.83
First Sentinel - General Fund Reserve CD #2		1,579,449.20
New Peoples - General Fund Reserve CD		387,504.60
		8,834,902.81
Total assets	\$	8,834,902.81
Liabilities of the Treasurer:		
Balance of County Funds	\$	8,826,130.35
Deferred account		1,050.91
Funds held for others		7,721.55
		8,834,902.81
Total liabilities	\$	8,834,902.81

The accompanying notes are an integral part of this schedule.

COUNTY OF BLAND, VIRGINIA
NOTES TO TREASURER'S SCHEDULES
AT AUGUST 1, 2023

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 a 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 the Treasurer's Assets and Liabilities

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

B. Turnover Receipts of Assets

The Turnover Receipts of Assets directly following these notes represent 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.

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 his account as treasurer to secure final discharge from liability.

COUNTY OF BLAND, VIRGINIA
TURNOVER RECEIPT OF CASH AND CASH ITEMS ON HAND
FROM OUTGOING TREASURER TO INCOMING TREASURER
AT AUGUST 1, 2023

Received of John F. Goins, Outgoing Treasurer of the County of Bland, Virginia, by Adam Kidd, Incoming Treasurer of the County of Bland, Virginia, the item or items as hereinafter described and/or listed at the close of business August 1, 2023.

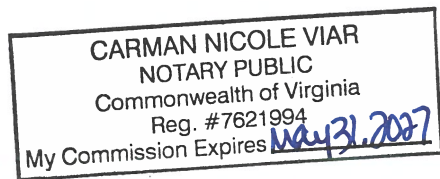
We, having separately checked this schedule, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

	<u>Amount</u>
Cash on hand (currency and coin)	\$ 675.00
Total	\$ 675.00

Signed and Witnessed:

Carmen Nicole Viar

Notary



John F. Goins

Outgoing Treasurer of the
County of Bland, Virginia

Adam Kidd

Incoming Treasurer of the
County of Bland, Virginia

COUNTY OF BLAND, VIRGINIA
 TURNOVER RECEIPT OF RETURNED CHECKS ON HAND
 FROM OUTGOING TREASURER TO INCOMING TREASURER
 AT AUGUST 1, 2023

Received of John F. Goins, Outgoing Treasurer of the County of Bland, Virginia, by Adam Kidd, Incoming Treasurer of the County of Bland, Virginia, the item or items as hereinafter described and/or listed at the close of business August 1, 2023.

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.

Returned Checks on Hand:

<u>Date</u>	<u>Name</u>	<u>Amount</u>
None		
Total		\$ -

Signed and Witnessed:

Carmen Nicole Viar

Notary

CARMAN NICOLE VIAR
 NOTARY PUBLIC
 Commonwealth of Virginia
 Reg. #7621994
 My Commission Expires May 31, 2027

John F. Goins

Outgoing Treasurer of the
 County of Bland, Virginia

Adam Kidd

Incoming Treasurer of the
 County of Bland, Virginia

COUNTY OF BLAND, VIRGINIA
 TURNOVER RECEIPT OF CASH ON DEPOSIT,
 CASH EQUIVALENTS AND INVESTMENTS
 FROM OUTGOING TREASURER TO INCOMING TREASURER
 AT AUGUST 1, 2023

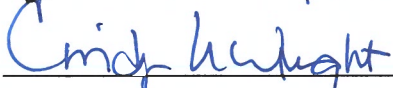
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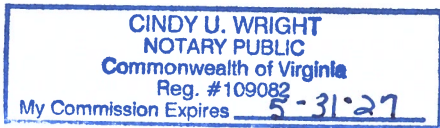
Balances on deposit in banks at close of business August 1, 2023, and outstanding checks drawn there against are as follows:


Account Name	Current Year Bank Balance	Deposits in Transit Other Increases	Outstanding Checks/ Other Decreases	Balance Per Ledger
Cash Accounts:				
BB&T - General Revenue Checking	\$ 669,225.94	\$ -	\$ (537,191.38)	\$ 132,034.56
First Sentinel- General Revenue	84,220.97	-	-	84,220.97
BB&T - General Fund Savings	1,045,231.45	-	-	1,045,231.45
First Sentinel - General Fund Savings	776,892.10	-	-	776,892.10
BB&T - Textbook Fund Savings	169,029.66	-	-	169,029.66
BB&T - School Special Fund	37,303.38	-	-	37,303.38
First Sentinel - School Construction & Lottery	2,748,429.22	-	-	2,748,429.22
BB&T - Service Authority Savings	67,011.60	-	-	67,011.60
New Peoples - General Fund Reserve CD #2	254,907.00	-	-	254,907.00
First Sentinel - General Fund Reserve CD	1,054,965.32	-	-	1,054,965.32
First Sentinel Bank - Library Building Fund CD	232,092.37	-	-	232,092.37
First Sentinel - Service Authority CD	257,434.83	-	-	257,434.83
First Sentinel - General Fund Reserve CD #2	1,579,449.20	-	-	1,579,449.20
New Peoples - General Fund Reserve CD	387,504.60	-	-	387,504.60
First Sentinel - Special Welfare Fund	7,721.55	-	-	7,721.55
Totals	\$ 9,371,419.19	\$ -	\$ (537,191.38)	\$ 8,834,227.81

Signed and Witnessed:

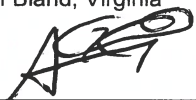


 Notary





 Outgoing Treasurer of the
 County of Bland, Virginia



 Incoming Treasurer of the
 County of Bland, Virginia

COUNTY OF BLAND, VIRGINIA
 TURNOVER RECEIPT OF UNCOLLECTED REAL ESTATE TAXES
 FROM OUTGOING TREASURER TO INCOMING TREASURER
 AT AUGUST 1, 2023

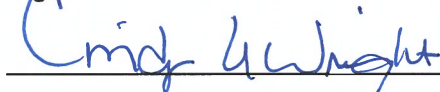
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We, having separately checked this schedule, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

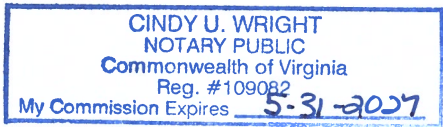
<u>Year</u>	<u>Real Estate Taxes</u>
2022	\$ 115,843.01
2021	60,582.82
2020	42,871.42
2019	34,150.89
2018	25,975.05
2017	22,113.00
2016	19,032.30
2015	14,939.57
2014	10,772.65
2013	10,718.77
2012	10,369.49
2011	9,270.98
2010	7,612.66
2009	6,138.08
2008	3,607.84
2007	2,100.02
2006	1,865.33
2005	1,627.57
2004	1,591.14
2003	<u>1,195.36</u>


Total Uncollected
 Real Estate Taxes \$ 402,377.95

Signed and Witnessed:




 Notary





 Outgoing Treasurer of the
 County of Bland, Virginia



 Incoming Treasurer of the
 County of Bland, Virginia

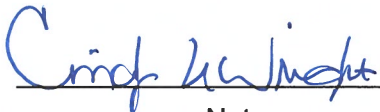
COUNTY OF BLAND, VIRGINIA
 TURNOVER RECEIPT OF UNCOLLECTED PERSONAL PROPERTY TAXES
 FROM OUTGOING TREASURER TO INCOMING TREASURER
 AT AUGUST 1, 2023

Received of John F. Goins, Outgoing Treasurer of the County of Bland, Virginia, by Adam Kidd, Incoming Treasurer of the County of Bland, Virginia, the item or items as hereinafter described and/or listed at the close of business August 1, 2023.

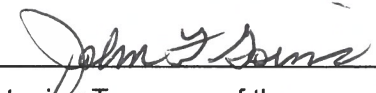
We, having separately checked this schedule, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

<u>Tax Year</u>	<u>Personal Property</u>	<u>Machinery & Tools</u>	<u>Mobile Homes</u>	<u>Total</u>
2022	\$ 171,143.09	\$ 531.62	\$ 2,845.35	\$ 174,520.06
2021	73,703.46	3,365.36	1,760.14	78,828.96
2020	33,250.03	3,365.36	912.00	37,527.39
2019	29,214.71	3,365.36	1,296.60	33,876.67
2018	16,356.05	3,131.46	1,306.20	20,793.71
Total Uncollected Personal Property Taxes	\$ 323,667.34	\$ 13,759.16	\$ 8,120.29	\$ 345,546.79

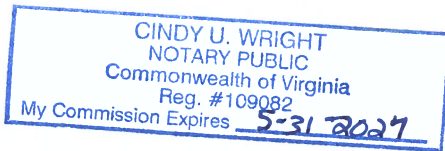
Signed and Witnessed:




 Notary



 Outgoing Treasurer of the
 County of Bland, Virginia





 Incoming Treasurer of the
 County of Bland, Virginia

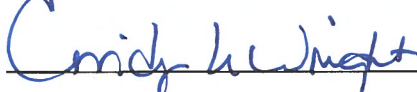
COUNTY OF BLAND, VIRGINIA
 TURNOVER RECEIPT OF UNCOLLECTED OTHER ASSETS
 FROM OUTGOING TREASURER TO INCOMING TREASURER
 AT AUGUST 1, 2023

Received of John F. Goins, Outgoing Treasurer of the County of Bland, Virginia, by Adam Kidd, Incoming Treasurer of the County of Bland, Virginia, the item or items as hereinafter described and/or listed at the close of business August 1, 2023.


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>Motor Vehicle License Fees</u>
2022	\$ 16,598.38
2021	9,291.94
2020	5,334.81
2019	4,639.21
2018	3,057.79
<hr/>	
Total	\$ 38,922.13

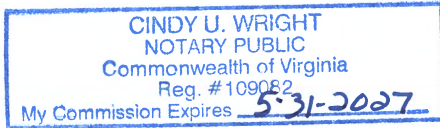
Signed and Witnessed:




 Notary



 Outgoing Treasurer of the
 County of Bland, Virginia





 Incoming Treasurer of the
 County of Bland, Virginia

COUNTY OF BLAND, VIRGINIA
 TURNOVER RECEIPT OF UNSOLD DOG LICENSE TAGS
 FROM OUTGOING TREASURER TO INCOMING TREASURER
 AT AUGUST 1, 2023

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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>Class of Tag</u>	<u>Tag Numbers</u>		<u>Quantity on Hand</u>
	<u>Beginning</u>	<u>Ending</u>	
Kennel tags	16	40	25
Dog tags	1	1	1
Dog tags	239	500	<u>262</u>
Total			<u><u>288</u></u>

Signed and Witnessed:

Carmen Nicole Viar

Notary

John F. Goins

Outgoing Treasurer of the
County of Bland, Virginia

Adam Kidd

Incoming Treasurer of the
County of Bland, Virginia

CARMAN NICOLE VIAR
 NOTARY PUBLIC
 Commonwealth of Virginia
 Reg. #7621994
 My Commission Expires May 31, 2027

COUNTY OF BLAND, VIRGINIA
TURNOVER RECEIPT OF UNREMITTED COMMONWEALTH COLLECTIONS
FROM OUTGOING TREASURER TO INCOMING INTERIM TREASURER
AT AUGUST 1, 2023

Received of John Goins, Outgoing Treasurer of the County of Bland, Virginia, by Adam Kidd, Incoming Interim Treasurer of the County of Bland, Virginia, the item or items as hereinafter described and/or listed at the close of business August 1, 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	0.00
	<hr/>
Total Commonwealth Current Credit Account	\$ <u>0.00</u>

Signed and Witnessed:

 Witness (Auditor)

 Incoming Interim Treasurer

 Outgoing Treasurer

**COUNTY OF BLAND, VIRGINIA
 TURNOVER RECEIPT OF UNCOLLECTED STATE TAXES
 FROM OUTGOING TREASURER TO INCOMING INTERIM TREASURER
 AT AUGUST 1, 2023**

Received of John Goins, Outgoing Treasurer of the County of Bland, Virginia, by Adam Kidd, Incoming Interim Treasurer of the County of Bland, Virginia, the item or items as hereinafter described and/or listed at the close of business August 1, 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	0.00
Total (Exclusive of penalty on past due items)	
	\$ <u>0.00</u>

Signed and Witnessed:

 Witness (Auditor)

 Incoming Interim Treasurer

 Outgoing Treasurer