



EUGENE H. WALTER  
FOR THE  
COUNTY OF HENRICO

REPORT ON EXAMINATION  
OF COMMONWEALTH REVENUES

JUNE 30, 2017

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

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

June 30, 2017

Ned Smither  
Incoming Director of Finance

Eugene H. Walter  
Outgoing Director of Finance

Board of Supervisors  
County of Henrico

## INDEPENDENT AUDITOR'S REPORT

We have examined the accompanying Turnover Receipts of Assets of Eugene H. Walter, Director of Finance, of the County of Henrico at June 30, 2017. 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 June 30, 2017 and to turn over the assets, accounts, and records of the office to Ned Smither, 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 Eugene H. Walter, Director of Finance of the County of Henrico, Virginia turned over to the incoming Director of Finance at June 30, 2017.

AUDITOR OF PUBLIC ACCOUNTS

SS/clj

COUNTY OF HENRICO, VIRGINIA  
TURNOVER RECEIPT OF UNREMITTED COMMONWEALTH COLLECTIONS  
FROM OUTGOING DIRECTOR OF FINANCE TO INCOMING DIRECTOR OF FINANCE  
At June 30, 2017

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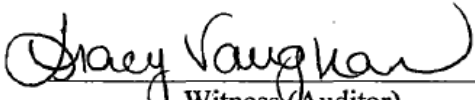
Received of Eugene H. Walter, Outgoing Director of Finance of the County of Henrico, Virginia, by Ned Smither, Incoming Director of Finance of the County of Henrico, Virginia, the item or items as hereinafter described and/or listed at the close of business June 30, 2017.

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	
State Income Taxes	
Penalty	
Interest	
Share of fees of sheriff and deputies	209.10
Other (List)	
Tobacco Stamp Receipts	
	_____
 Total Commonwealth Current Credit Account	 <u>\$ 209.10</u>

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Signed and Witnessed:

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

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

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

COUNTY OF HENRICO, VIRGINIA  
TURNOVER RECEIPT OF UNCOLLECTED STATE TAXES  
FROM OUTGOING DIRECTOR OF FINANCE TO INCOMING DIRECTOR OF FINANCE  
At June 30, 2017

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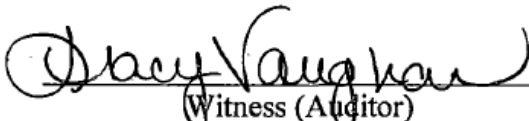
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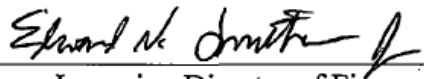
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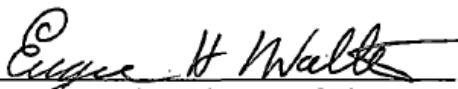
<u>Year</u>	<u>Base Tax</u>
[YEAR] State Income Taxes	\$
Total (Exclusive of penalty on past due items)	<u>\$ -0-</u>

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Signed and Witnessed:

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

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

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