



LAURA B. TRIGGS, DIRECTOR OF FINANCE
OF THE
CITY OF ALEXANDRIA

REPORT ON EXAMINATION
OF COMMONWEALTH REVENUES

AS OF
AUGUST 1, 2014

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



–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 August 1, 2014 | 2 |
| Turnover Receipt of Uncollected State Taxes from Outgoing Director of Finance to Incoming Director of Finance at August 1, 2014 | 3 |



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

October 1, 2014

Kendel Taylor
Incoming Director of Finance

Laura B. Triggs
Outgoing Director of Finance

City Council
City of Alexandria

Independent Auditor's Report

We have examined the accompanying Director of Finance Turnover Receipts of Assets of Laura B. Triggs, Director of Finance of the City of Alexandria, at August 1, 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, serving as Treasurer, leaves office. The examination was performed to determine the accountability of the Director of Finance at August 1, 2014 and to turn over the assets, accounts, and records of the office to Kendel Taylor, 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 Laura B. Triggs, Director of Finance of the City of Alexandria, Virginia turned over to the incoming Director of Finance at August 1, 2014.

AUDITOR OF PUBLIC ACCOUNTS

MSM:alh

At August 1, 2014

SEP 23 2014 AM 11:05

CITY OF ALEXANDRIA, VIRGINIA
TURNOVER RECEIPT OF UNCOLLECTED STATE TAXES
FROM OUTGOING DIRECTOR OF FINANCE TO INCOMING DIRECTOR OF FINANCE
At August 1, 2014


Received of Laura B. Triggs, Outgoing Director of Finance of the City of Alexandria, Virginia, by Kendel Taylor, Incoming Director of Finance of the City of Alexandria, Virginia, the item or items as hereinafter described and/or listed at the close of business August 1, 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> |
|---------------------------|-----------------|
| [YEAR] State Income Taxes | \$0.00 |

| | |
|---|---------------|
| Total (Exclusive of penalty on past due items) | <u>\$0.00</u> |
|---|---------------|

Signed and Witnessed:


Witness (Auditor)


Incoming Director of Finance


Outgoing Director of Finance