



DAVID C. THURMAN
OF THE
CITY OF LYNCHBURG

REPORT ON EXAMINATION
OF COMMONWEALTH REVENUES

AS OF
OCTOBER 31, 2015

Auditor of Public Accounts
Martha S. Mavredes, CPA
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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

October 31, 2015

Patricia Dinterman
Incoming Treasurer

David C. Thurman
Outgoing Treasurer

Mayor
City of Lynchburg

Independent Auditor's Report

We have examined the accompanying Treasurer Turnover Receipts of Assets of David C. Thurman, Treasurer of the City of Lynchburg, at October 31, 2015. All records supporting the amounts in the receipts are the Treasurer'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 Treasurer 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 treasurer leaves office. The examination was performed to determine the accountability of the Treasurer at October 31, 2015 and to turn over the assets, accounts, and records of the office to Patricia Dinterman, the newly O Treasurer.

In our opinion, based on our examination, the receipts referred to above present fairly, in all material respects, Commonwealth's assets of David C. Thurman, Treasurer of the City of Lynchburg, Virginia turned over to the incoming treasurer at October 31, 2015.

AUDITOR OF PUBLIC ACCOUNTS

CITY OF LYNCHBURG, VIRGINIA
 TURNOVER RECEIPT OF UNREMITTED COMMONWEALTH COLLECTIONS
 FROM OUTGOING TREASURER TO INCOMING TREASURER

At October 31, 2015

Received of David C. Thurman, Outgoing Treasurer of the City of Lynchburg, Virginia, by Patricia Dinterman, Incoming Treasurer of the City of Lynchburg, Virginia, the item or items as hereinafter described and/or listed at the close of business October 31, 2015.

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
State Income Taxes	0
Penalty	0
Interest	0
Share of fees of sheriff and deputies	0
Other (List)	
Tobacco Stamp Receipts	\$8,820
	<hr/>
Total Commonwealth Current Credit Account	<u>\$8,820</u>

Signed and Witnessed:

K. St. Lawrence

Witness (Auditor)

Patricia Dinterman 10/30/15

Incoming Treasurer

David C. Thurman

Outgoing Treasurer

CITY OF LYNCHBURG, VIRGINIA
TURNOVER RECEIPT OF UNCOLLECTED STATE TAXES
FROM OUTGOING TREASURER TO INCOMING TREASURER
At October 31, 2015

Received of David C. Thurman, Outgoing Treasurer of the City of Lynchburg, Virginia, by Patricia Dinterman, Incoming Treasurer of the City of Lynchburg, Virginia, the item or items as hereinafter described and/or listed at the close of business October 31, 2015.

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	\$ 0
Total (Exclusive of penalty on past due items)	<u>\$ 0</u>

Signed and Witnessed:

K St Lawrence
Witness (Auditor)

Patricia A Dinterman 10/30/15
Incoming Treasurer

David C. Thurman
Outgoing Treasurer