



BARBARA O. CARRAWAY, TREASURER  
OF THE  
CITY OF CHESAPEAKE

REPORT ON EXAMINATION  
OF COMMONWEALTH REVENUES  
AS OF  
JUNE 30, 2023

Auditor of Public Accounts  
Staci A. Henshaw, CPA

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# Commonwealth of Virginia

## Auditor of Public Accounts

Staci A. Henshaw, CPA  
Auditor of Public Accounts

P.O. Box 1295  
Richmond, Virginia 23218

July 6, 2023

Patsy Foster  
Incoming Interim Treasurer

Barbara O. Carraway  
Outgoing Treasurer

City of Chesapeake

### Independent Auditor's Report

We have examined the accompanying Treasurer Turnover Receipts of Assets of Barbara O. Carraway, Treasurer of the City of Chesapeake, at June 30, 2023. 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 June 30, 2023 and to turn over the assets, accounts, and records of the office to Patsy Foster, the newly Appointed Interim Treasurer.

In our opinion, based on our examination, the receipts referred to above present fairly, in all material respects, Commonwealth's assets of Barbara O. Carraway, Treasurer of the City of Chesapeake, Virginia turned over to the Incoming Interim Treasurer at June 30, 2023.

Staci A. Henshaw  
AUDITOR OF PUBLIC ACCOUNTS

CITY OF CHESAPEAKE, VIRGINIA  
TURNOVER RECEIPT OF UNREMITTED COMMONWEALTH COLLECTIONS  
FROM OUTGOING TREASURER TO INCOMING INTERIM TREASURER  
At June 30, 2023

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Received of Barbara O. Carraway, Outgoing Treasurer of the City of Chesapeake, Virginia, by Patsy Foster, Incoming Interim Treasurer of the City of Chesapeake, Virginia, the item or items as hereinafter described and/or listed at the close of business June 30, 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
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Total Commonwealth Current Credit Account	\$ <u>0.00</u>

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Signed and Witnessed:

\_\_\_\_\_  
SIGNATURE ON FILE  
Witness (Auditor)

\_\_\_\_\_  
SIGNATURE ON FILE  
Incoming Interim Treasurer

\_\_\_\_\_  
SIGNATURE ON FILE  
Outgoing Treasurer

CITY OF CHESAPEAKE, VIRGINIA  
TURNOVER RECEIPT OF UNCOLLECTED STATE TAXES  
FROM OUTGOING TREASURER TO INCOMING INTERIM TREASURER  
At June 30, 2023

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Received of Barbara O. Carraway, Outgoing Treasurer of the City of Chesapeake, Virginia, by Patsy Foster, Incoming Interim Treasurer of the City of Chesapeake, Virginia, the item or items as hereinafter described and/or listed at the close of business June 30, 2023.

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<u>Year</u>	<u>Base Tax</u>
2022 State Income Taxes	\$ 243.00
Total (Exclusive of penalty on past due items)	\$ <u>243.00</u>

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Signed and Witnessed:

\_\_\_\_\_  
SIGNATURE ON FILE  
Witness (Auditor)

\_\_\_\_\_  
SIGNATURE ON FILE  
Incoming Interim Treasurer

\_\_\_\_\_  
SIGNATURE ON FILE  
Outgoing Treasurer