



JOHN T. ATKINSON, TREASURER
FOR THE
CITY OF VIRGINIA BEACH

REPORT ON EXAMINATION
OF COMMONWEALTH REVENUES
AS OF
DECEMBER 31, 2018

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

January 10, 2019

V. Leigh Henderson
Incoming Treasurer

John T. Atkinson
Outgoing Treasurer

City Council
City of Virginia Beach

INDEPENDENT AUDITOR'S REPORT

We have examined the accompanying Treasurer Turnover Receipts of Assets of John T. Atkinson, Treasurer of the City of Virginia Beach, at December 31, 2018. 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 December 31, 2018 and to turn over the assets, accounts, and records of the office to V. Leigh Henderson, the newly appointed Treasurer.

In our opinion, based on our examination, the receipts referred to above present fairly, in all material respects, Commonwealth's assets of John T. Atkinson, Treasurer of the City of Virginia Beach, Virginia turned over to the incoming appointed treasurer at December 31, 2018.

AUDITOR OF PUBLIC ACCOUNTS

LH/clj

CITY OF VIRGINIA BEACH, VIRGINIA

TURNOVER RECEIPT OF UNREMITTED COMMONWEALTH COLLECTIONS
FROM OUTGOING TREASURER TO INCOMING TREASURER

At DECEMBER 31, 2018

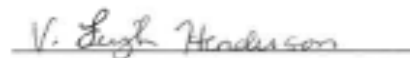
Received of John Atkinson, Outgoing Treasurer of the City of Virginia Beach, Virginia, by V. Leigh Henderson, Incoming Treasurer of the City of Virginia Beach, Virginia, the item or items as hereinafter described and/or listed at the close of business December 31, 2018.


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	\$ 211,643
State Income Taxes	\$4,360
Penalty	\$0
Interest	\$0
Share of fees of sheriff and deputies	\$702
Tobacco stamps	\$0
Total Commonwealth Current Credit Account	<u>\$216,705</u>

Signed and Witnessed:


Witness: Stephanie H. Serbia, Auditor


Incoming Treasurer


Outgoing Treasurer

CITY OF VIRGINIA BEACH, VIRGINIA

TURNOVER RECEIPT OF UNREMITTED COMMONWEALTH COLLECTIONS
FROM OUTGOING TREASURER TO INCOMING TREASURER

At DECEMBER 31, 2018

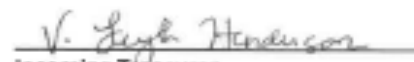
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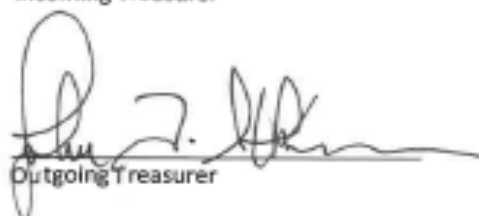
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<u>Year</u>	<u>Base Tax</u>
2017 State Income Taxes	\$ 221,251
Total (Exclusive of penalty on past due items)	<u>\$ 221,251</u>

Signed and Witnessed:


Witness: Stephanie H. Serbia, Auditor


Incoming Treasurer


Outgoing Treasurer