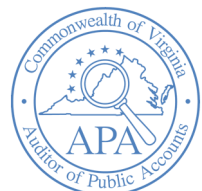




BONNIE C. McCORMACK, TREASURER
OF THE
CITY OF SALEM

REPORT ON EXAMINATION
OF COMMONWEALTH REVENUES
AS OF
DECEMBER 29, 2017

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



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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

December 29, 2017

Danielle C. Crawford
Incoming Treasurer

Bonnie C. McCormack
Outgoing Treasurer

City of Salem

INDEPENDENT AUDITOR'S REPORT

We have examined the accompanying Treasurer Turnover Receipts of Assets of Bonnie C. McCormack, Treasurer of the City of Salem, at December 29, 2017. 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 29, 2017 and to turn over the assets, accounts, and records of the office to Danielle C. Crawford, the newly elected Treasurer.

In our opinion, based on our examination, the receipts referred to above present fairly, in all material respects, Commonwealth's assets of Bonnie C. McCormack, Treasurer of the City of Salem, Virginia turned over to the incoming treasurer at December 29, 2017.

AUDITOR OF PUBLIC ACCOUNTS

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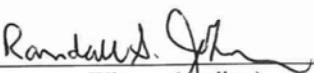
CITY OF SALEM, VIRGINIA
TURNOVER RECEIPT OF UNREMITTED COMMONWEALTH COLLECTIONS
FROM OUTGOING TREASURER TO INCOMING TREASURER
At December 29, 2017

Received of Bonnie C. McCormack, Outgoing Treasurer of the City of Salem, Virginia, by Danielle C. Crawford, Incoming Treasurer of the City of Salem, Virginia, the item or items as hereinafter described and/or listed at the close of business December 29, 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	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
<hr/>	
Total Commonwealth Current Credit Account	<u>\$0.00</u>

Signed and Witnessed:


Witness (Auditor)


Incoming Treasurer


Outgoing Treasurer

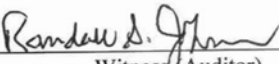
CITY OF SALEM, VIRGINIA
TURNOVER RECEIPT OF UNCOLLECTED STATE TAXES
FROM OUTGOING TREASURER TO INCOMING TREASURER
At December 29, 2017

Received of Bonnie C. McCormack, Outgoing Treasurer of the City of Salem, Virginia, by Danielle C. Crawford, Incoming Treasurer of the City of Salem, Virginia, the item or items as hereinafter described and/or listed at the close of business December 29, 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>Year</u>	<u>Base Tax</u>
2016 State Income Taxes	0.00
 Total (Exclusive of penalty on past due items)	 \$0.00

Signed and Witnessed:



Witness (Auditor)



Incoming Treasurer



Outgoing Treasurer