



LYNWOOD L. BARBOUR, TREASURER
OF THE
CITY OF DANVILLE

REPORT ON EXAMINATION
OF COMMONWEALTH REVENUES
AS OF
AUGUST 14, 2015

Auditor of Public Accounts
Martha S. Mavredes, CPA
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–TABLE OF CONTENTS–

	<u>Pages</u>
INDEPENDENT AUDITOR’S REPORT	1
TURNOVER RECEIPTS:	
TURNOVER RECEIPT OF UNREMITTED COMMONWEALTH COLLECTIONS FROM OUTGOING TREASURER TO INCOMING TREASURER AT AUGUST 14, 2015	2
TURNOVER RECEIPT OF UNCOLLECTED STATE TAXES FROM OUTGOING TREASURER TO INCOMING TREASURER AT AUGUST 14, 2015	3



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

December 9, 2015

Vidette Coleman
Incoming Treasurer

City Council
City of Danville

INDEPENDENT AUDITOR'S REPORT

We have examined the accompanying Treasurer Turnover Receipts of Assets of Lynwood L. Barbour, Treasurer of the City of Danville, at August 14, 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 under 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 August 14, 2015 and to turn over the assets, accounts, and records of the office to Vidette Coleman, 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 Lynwood L. Barbour, Treasurer of the City of Danville, Virginia, turned over to the incoming treasurer at August 14, 2015.

AUDITOR OF PUBLIC ACCOUNTS

MSM:alh

CITY OF DANVILLE, VIRGINIA
TURNOVER RECEIPT OF UNREMITTED COMMONWEALTH COLLECTIONS
FROM OUTGOING TREASURER TO INCOMING TREASURER
At AUGUST 14, 2015

Received of Lynwood Barbour, Outgoing Treasurer of the City of Danville, Virginia, by Vidette Coleman, Incoming Interim Treasurer of the City of Danville, Virginia, the item or items as hereinafter described and/or listed at the close of business August 14, 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	\$21
Penalty	\$0
Interest	\$0
Share of fees of sheriff and deputies	\$0
Other	
Tobacco Stamp Receipts	\$0
	<hr/>
Total Commonwealth Current Credit Account	<u>\$21</u>

Signed and Witnessed:

Vidette A. Coleman

Vidette Coleman, Incoming Interim Treasurer

Unavailable (Deceased)
Outgoing Treasurer

Stephanie H. Perbia
auditor (witness)

Stephanie H. Serbia, Witness (Auditor)

CITY OF DANVILLE, VIRGINIA
TURNOVER RECEIPT OF UNCOLLECTED STATE TAXES
FROM OUTGOING TREASURER TO INCOMING INTERIM TREASURER
At AUGUST 14, 2015

Received of Lynwood Barbour, Outgoing Treasurer of the City of Danville, Virginia, by Vidette Coleman, Incoming Interim Treasurer of the City of Danville, Virginia, the item or items as hereinafter described and/or listed at the close of business August 14, 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>
2014 State Income Taxes	\$22,034.42
Total (Exclusive of penalty on past due items)	<u>\$22,034.42</u>

Signed and Witnessed:

Vidette A. Coleman
Vidette Coleman, Incoming Interim Treasurer

Unavailable (Deceased)
Outgoing Treasurer

Stephanie H. Serbia
Stephanie H. Serbia, Witness (Auditor)