



LYNNE FAHNERT, TREASURER
OF THE
CITY OF HAMPTON

REPORT ON EXAMINATION
OF COMMONWEALTH REVENUES
AS OF
DECEMBER 31, 2017

Auditor of Public Accounts
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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 16, 2018

Molly J. Ward
Incoming Treasurer

Lynne Fahnert
Outgoing Treasurer

City Council
City of Hampton

INDEPENDENT AUDITOR'S REPORT

We have examined the accompanying Treasurer Turnover Receipts of Assets of Lynne Fahnert, Treasurer of the City of Hampton, at December 31, 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 31, 2017, and to turn over the assets, accounts, and records of the office to Molly J. Ward, 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 Lynne Fahnert, Treasurer of the City of Hampton, Virginia, turned over to the incoming treasurer at December 31, 2017.

AUDITOR OF PUBLIC ACCOUNTS

MSM:alh

At December 31, 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
State Income Taxes	0
Penalty	0
Interest	0
Share of fees of sheriff and deputies	0
Total Commonwealth Current Credit Account	\$ 0

KSL 1/16/18
Witness (Auditor)

Molly Zund
Incoming Treasurer

Lynne Fehrt
Outgoing Treasurer

CITY OF HAMPTON, VIRGINIA
TURNOVER RECEIPT OF UNCOLLECTED STATE TAXES
FROM OUTGOING TREASURER TO INCOMING TREASURER
At December 31, 2017

Received of Lynne Fahnert, Outgoing Treasurer of the City of Hampton, Virginia, by Molly J. Ward, Incoming Treasurer of the City of Hampton, Virginia, the item or items as hereinafter described and/or listed at the close of business December 31, 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	\$ 50,355.73
	<hr/>
Total (Exclusive of penalty on past due items)	<u>\$ 50,355.73</u>

Signed and Witnessed:

KSTZ 1/16/18
Witness (Auditor)

Molly J. Ward
Incoming Treasurer

Lynne Fahnert
Outgoing Treasurer