



EVELYN W. POWERS, TREASURER
OF THE
CITY OF ROANOKE

REPORT ON EXAMINATION
OF COMMONWEALTH REVENUES
AS OF
SEPTEMBER 30, 2024

Auditor of Public Accounts
Staci A. Henshaw, CPA

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Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

September 30, 2024

Tasha Burkett
Incoming Interim Treasurer

Evelyn W. Powers
Outgoing Treasurer

City of Roanoke

Independent Auditor's Report

We have examined the accompanying Treasurer Turnover Receipts of Assets of Evelyn W. Powers, Treasurer of the City of Roanoke, at September 30, 2024. 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.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

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 September 30, 2024, and to turn over the assets, accounts, and records of the office to Tasha Burkett, 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 Evelyn W. Powers, Treasurer of the City of Roanoke, Virginia turned over to the incoming interim treasurer at September 30, 2024.

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LH: clj

cc: Sherman P. Lea, Sr., Mayor
Dr. Lydia Pettis Patton, Interim City Manager
John Aldridge, Partner
Brown, Edwards & Company, LLP

CITY OF ROANOKE, VIRGINIA
TURNOVER RECEIPT OF UNREMITTED COMMONWEALTH COLLECTIONS
FROM OUTGOING TREASURER TO INCOMING INTERIM TREASURER
AT SEPTEMBER 30, 2024

Received of Evelyn W. Powers, Outgoing Treasurer of the City of Roanoke, Virginia, by Tasha Burkett, Incoming Interim Treasurer of the City of Roanoke, Virginia, the item or items as hereinafter described and/or listed at the close of business September 30, 2024.

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	66.00
Commonwealth Attorney's Excess Collection Program Fees	0.00
Transient Occupancy Taxes	0.00
	<hr/>
Total Commonwealth Current Credit Account	\$ <u>66.00</u>

Signed and Witnessed:

____ Signature on file____
Witness (Auditor)

____ Signature on file____
Incoming Treasurer

____ Signature on file____
Outgoing Treasurer

CITY OF ROANOKE, VIRGINIA
TURNOVER RECEIPT OF UNCOLLECTED STATE TAXES
FROM OUTGOING TREASURER TO INCOMING INTERIM TREASURER
AT SEPTEMBER 30, 2024

Received of Evelyn W. Powers, Outgoing Treasurer of the City of Roanoke, Virginia, by Tasha Burkett, Incoming Interim Treasurer of the City of Roanoke, Virginia, the item or items as hereinafter described and/or listed at the close of business September 30, 2024.

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>
2023 State Income Taxes	0.00
	<hr/>
Total (Exclusive of penalty on past due items)	\$ <u>0.00</u>

Signed and Witnessed:

Signature on file
Witness (Auditor)

Signature on file
Incoming Treasurer

Signature on file
Outgoing Treasurer