



KEVIN BROWN, TREASURER
OF THE
CITY OF PETERSBURG

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 18, 2018

Kenneth Pritchett
Incoming Treasurer

Kevin Brown
Outgoing Treasurer

City Council
City of Petersburg

INDEPENDENT AUDITOR'S REPORT

We have examined the accompanying Treasurer Turnover Receipts of Assets of Kevin Brown, Treasurer of the City of Petersburg, 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 Kenneth Pritchett, 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 Kevin Brown, Treasurer of the City of Petersburg, Virginia turned over to the incoming treasurer at December 31, 2017.

AUDITOR OF PUBLIC ACCOUNTS

MSM:alh

At December 31, 2017


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

Received of Kevin Brown, Outgoing Treasurer of the City of Petersburg, Virginia, by Kenneth Pritchett, Incoming Treasurer of the City of Petersburg, 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	\$ -0-
 Total (Exclusive of penalty on past due items)	 \$ -0-

Signed and Witnessed:


Witness (Auditor) / Date 1/9/18


Incoming Treasurer / Date 1/9/2018

Outgoing Treasurer / Date