



PATRICIA DINTERMAN, TREASURER
OF THE
CITY OF LYNCHBURG

REPORT ON EXAMINATION
OF COMMONWEALTH REVENUES
AS OF
MAY 3, 2016

Auditor of Public Accounts
Martha S. Mavredes, CPA
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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

May 9, 2016

Robert L. Bailey
Incoming Treasurer

Patricia Dinterman
Outgoing Treasurer

City Council
City of Lynchburg

INDEPENDENT AUDITOR'S REPORT

We have examined the accompanying Treasurer Turnover Receipts of Assets of Patricia Dinterman, Treasurer of the City of Lynchburg, at May 3, 2016. 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 May 3, 2016 and to turn over the assets, accounts, and records of the office to Robert L. Bailey, 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 Patricia Dinterman, Treasurer of the City of Lynchburg, Virginia turned over to the incoming treasurer at May 3, 2016.

AUDITOR OF PUBLIC ACCOUNTS

MSM/alh

CITY OF LYNCHBURG, VIRGINIA
TURNOVER RECEIPT OF UNREMITTED COMMONWEALTH COLLECTIONS
FROM OUTGOING TREASURER TO INCOMING TREASURER


At May 3, 2016

Received of Patricia Dinterman, Outgoing Treasurer of the City of Lynchburg, Virginia, by Robert L. Bailey, Incoming Treasurer of the City of Lynchburg, Virginia, the item or items as hereinafter described and/or listed at the close of business May 3, 2016.

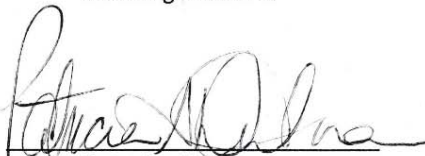
We, having separately checked this receipt, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

<u>Commonwealth Current Credit Account</u>	<u>Balance</u>
Estimated State Income Taxes	44,429.00
State Income Taxes	43,567.00
Penalty	0.00
Interest	0.00
Share of fees of sheriff and deputies	2,200.94
Tobacco Stamp Receipts	0.00
	<hr/>
Total Commonwealth Current Credit Account	<u>\$90,196.94</u>

Signed and Witnessed:


Witness (Auditor)


Incoming Treasurer


Outgoing Treasurer

CITY OF LYNCHBURG, VIRGINIA
TURNOVER RECEIPT OF UNCOLLECTED STATE TAXES
FROM OUTGOING TREASURER TO INCOMING TREASURER
At May 3, 2016

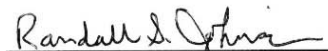
Received of Patricia Dinterman, Outgoing Treasurer of the City of Lynchburg, Virginia, by Robert L. Bailey, Incoming Treasurer of the City of Lynchburg, Virginia, the item or items as hereinafter described and/or listed at the close of business May 3, 2016.

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>
2015 State Income Taxes	\$0.00

Total (Exclusive of penalty on past due items)	<u>\$0.00</u>
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Signed and Witnessed:


Witness (Auditor)


Incoming Treasurer


Outgoing Treasurer