



AMELIA ORTEGA, TREASURER
OF THE
CITY OF NORFOLK

REPORT ON EXAMINATION
OF COMMONWEALTH REVENUES
AS OF
APRIL 28, 2017

Auditor of Public Accounts
Martha S. Mavredes, CPA
www.apa.virginia.gov
(804) 225-3350



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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 17, 2017

James Oliver
Incoming Treasurer

Amelia Ortega
Outgoing Treasurer

City Council
City of Norfolk

INDEPENDENT AUDITOR'S REPORT

We have examined the accompanying Treasurer Turnover Receipts of Assets of Amelia Ortega, Treasurer of the City of Norfolk, at April 28, 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 April 28, 2017 and to turn over the assets, accounts, and records of the office to James Oliver, 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 Amelia Ortega, Treasurer of the City of Norfolk, Virginia, turned over to the incoming treasurer at April 28, 2017.


AUDITOR OF PUBLIC ACCOUNTS

MSM/alh

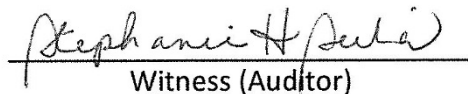
CITY OF NORFOLK, VIRGINIA
TURNOVER RECEIPT OF UNREMITTED COMMONWEALTH COLLECTIONS
FROM OUTGOING ACTING TREASURER TO INCOMING TREASURER
At April 28, 2017

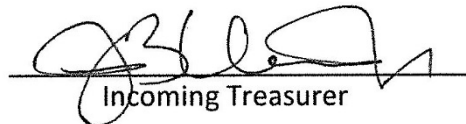
Received of Amelia Ortega, Outgoing Acting Treasurer of the City of Norfolk, Virginia, by James Oliver, Incoming Treasurer of the City of Norfolk, Virginia, the item or items as hereinafter described and/or listed at the close of business April 28, 2017.

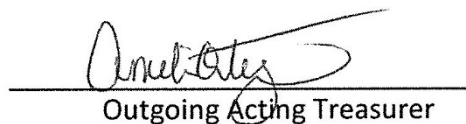
We, having separately checked this receipt, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

<u>Commonwealth Current Credit Account</u>	<u>Balance</u>
Estimated State Income Taxes	\$37,975.00
State Income Taxes	\$26,257.00
Penalty	
Interest	
Share of fees of sheriff and deputies	
Other (List)	
Tobacco Stamp Receipts	
<hr/>	
Total Commonwealth Current Credit Account	<u>\$ 64,232.00</u>

Signed and Witnessed:


Witness (Auditor)


Incoming Treasurer


Outgoing Acting Treasurer

CITY OF NORFOLK, VIRGINIA
TURNOVER RECEIPT OF UNCOLLECTED STATE TAXES
FROM OUTGOING ACTING TREASURER TO INCOMING TREASURER
At April 28, 2017

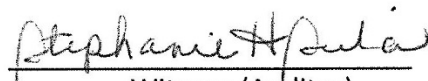
Received of Amelia Ortega, Outgoing Acting Treasurer of the City of Norfolk, Virginia, by James Oliver, Incoming Treasurer of the City of Norfolk, Virginia, the item or items as hereinafter described and/or listed at the close of business April 28, 2017.

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	\$ 36,359.00

Total (Exclusive of penalty on past due items)	<u>\$ 36,359.00</u>
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Signed and Witnessed:



Witness (Auditor)



Incoming Treasurer



Outgoing Acting Treasurer