



EUNICE D. CLARK  
OF THE  
CITY OF COVINGTON

REPORT ON EXAMINATION  
OF COMMONWEALTH REVENUES

AS OF  
APRIL 30, 2016

Auditor of Public Accounts  
Martha S. Mavredes, CPA  
[www.apa.virginia.gov](http://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 4, 2016

Theresa Harrison  
Incoming Interim Treasurer

Eunice D. Clark  
Outgoing Treasurer

City Council  
City of Covington

## Independent Auditor's Report

We have examined the accompanying Treasurer Turnover Receipts of Assets of Eunice D. Clark, Treasurer of the City of Covington, at April 30, 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 April 30, 2016 and to turn over the assets, accounts, and records of the office to Theresa Harrison, the new Interim Treasurer.

In our opinion, based on our examination, the receipts referred to above present fairly, in all material respects, Commonwealth's assets of Eunice D. Clark, Treasurer of the City of Covington, Virginia turned over to the incoming interim treasurer at April 30, 2016.

AUDITOR OF PUBLIC ACCOUNTS

At April 30, 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	0.00
State Income Taxes	0.00
Penalty	0.00
Interest	0.00

Total Commonwealth Current Credit Account \$0.00

Randall S. John  
Witness (Auditor)

Theresa Garrison  
Incoming Interim Treasurer

Gumio D. Clark  
Outgoing Treasurer

CITY OF COVINGTON, VIRGINIA  
TURNOVER RECEIPT OF UNCOLLECTED STATE TAXES  
FROM OUTGOING TREASURER TO INCOMING TREASURER  
At April 30, 2016

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Received of Eunice D. Clark, Outgoing Treasurer of the City of Covington, Virginia, by Theresa Harrison, Incoming Interim Treasurer of the City of Covington, Virginia, the item or items as hereinafter described and/or listed at the close of business April 30, 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:

Randall D. Johnson  
Witness (Auditor)

Theresa Harrison  
Incoming Interim Treasurer

Eunice D. Clark  
Outgoing Treasurer