



JOY W. MOORE, TREASURER  
OF THE  
CITY OF COLONIAL HEIGHTS

REPORT ON EXAMINATION  
OF COMMONWEALTH REVENUES  
AS OF  
JANUARY 29, 2016

Auditor of Public Accounts  
Martha S. Mavredes, CPA  
[www.apa.virginia.gov](http://www.apa.virginia.gov)  
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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 29, 2016

Harriet Frenier  
Incoming Interim Treasurer

Joy Moore  
Outgoing Treasurer

City Council  
City of Colonial Heights

## INDEPENDENT AUDITOR'S REPORT

We have examined the accompanying Treasurer Turnover Receipts of Assets of Joy Moore, Treasurer of the City of Colonial Heights, January 29, 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 January 29, 2016 and to turn over the assets, accounts, and records of the office to Harriet Frenier, the Interim Treasurer.

In our opinion, based on our examination, the receipts referred to above present fairly, in all material respects, Commonwealth's assets of Joy Moore, Treasurer of the City of Colonial Heights, Virginia turned over to the incoming interim treasurer at January 29, 2016.

AUDITOR OF PUBLIC ACCOUNTS

MSM:alh



CITY OF COLONIAL HEIGHTS, VIRGINIA  
TURNOVER RECEIPT OF UNCOLLECTED STATE TAXES  
FROM OUTGOING TREASURER TO INCOMING INTERIM TREASURER  
At JANUARY 31, 2016

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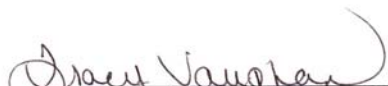
Received of Joy Moore, Outgoing Treasurer of the City of Colonial Heights, Virginia, by Harriet Frenier, Incoming Interim Treasurer of the City of Colonial Heights, Virginia, the item or items as hereinafter described and/or listed at the close of business January 31, 2016.

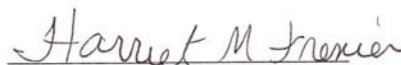
We, having separately checked this receipt, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

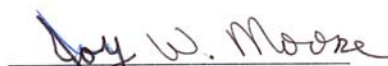
<u>Year</u>	<u>Base Tax</u>
[YEAR] State Income Taxes	\$
Total (Exclusive of penalty on past due items)	<u>\$ -0-</u>

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Signed and Witnessed:

  
(Witness (Auditor))

  
Incoming Interim Treasurer

  
Outgoing ~~Interim~~ Treasurer