

R. MARK GARBER
of the
CITY OF WINCHESTER
REPORT ON EXAMINATION
of
COMMONWEALTH REVENUES

AS OF
MAY 28, 2013



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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

June 10, 2013

Pamela T. Haines
Incoming Treasurer

R. Mark Garber
Outgoing Treasurer

City Council
City of Winchester

Independent Auditor's Report

We have examined the accompanying Treasurer Turnover Receipts of Assets of R. Mark Garber, Treasurer of the City of Winchester, at May 28, 2013. 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 28, 2013 and to turn over the assets, accounts, and records of the office to Pamela T. Haines, 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 R. Mark Garber, Treasurer of the City of Winchester, Virginia turned over to the incoming treasurer at May 28, 2013.

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

At May 28, 2013

CITY OF WINCHESTER, VIRGINIA
TURNOVER RECEIPT OF UNCOLLECTED STATE TAXES
FROM OUTGOING ACTING TREASURER TO INCOMING ACTING TREASURER


At May 28, 2013

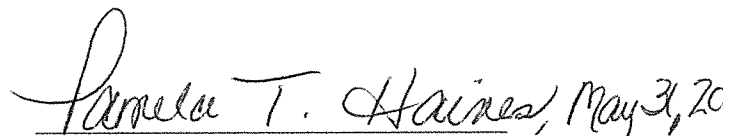
Received of R. Mark Garber, Outgoing Acting Treasurer of the City of Winchester, Virginia, by Pamela T. Haines, Incoming Acting Treasurer of the City of Winchester, Virginia, the item or items as hereinafter described and/or listed at the close of business May 28, 2013.

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>
State Income Taxes	\$ n/a
Total (Exclusive of penalty on past due items)	<u>\$ -0-</u>

Signed and Witnessed:


Witness (Auditor)


Incoming Acting Treasurer

JUN 4 '13 PM3:55