

**STEPHEN L. MOLONEY, TREASURER
OF THE
CITY OF FAIRFAX**

**REPORT ON EXAMINATION
OF
COMMONWEALTH REVENUES**

**AS OF
DECEMBER 31, 2013**

– TABLE OF CONTENTS –

	<u>Pages</u>
Independent Auditor's Report	1
Turnover Receipts:	
Turnover Receipt of Unremitted Commonwealth Collections from Outgoing Treasurer to Incoming Treasurer at December 31, 2013	2
Turnover Receipt of Uncollected State Taxes from Outgoing Treasurer to Incoming Treasurer at December 31, 2013	3



Commonwealth of Virginia

Auditor of Public Accounts

Martha S. Mavredes, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

January 14, 2014

Tom Scibilia
Incoming Treasurer

Stephen L. Moloney
Outgoing Treasurer

City Council
City of Fairfax

Independent Auditor's Report

We have examined the accompanying Treasurer Turnover Receipts of Assets of Stephen L. Moloney, Treasurer of the City of Fairfax, at December 31, 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 December 31, 2013 and to turn over the assets, accounts, and records of the office to Tom Scibilia, 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 Stephen L. Moloney, Treasurer of the City of Fairfax, Virginia turned over to the incoming treasurer at December 31, 2013.

AUDITOR OF PUBLIC ACCOUNTS

MSM:kwv

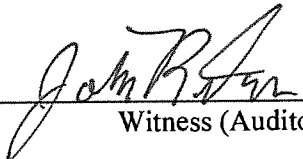
CITY OF FAIRFAX, VIRGINIA
TURNOVER RECEIPT OF UNREMITTED COMMONWEALTH COLLECTIONS
FROM OUTGOING TREASURER TO INCOMING TREASURER
AT DECEMBER 31, 2013

Received of Stephen L. Moloney, Outgoing Treasurer of the City of Fairfax, Virginia, by Tom Scibilia, Incoming Treasurer of the City of Fairfax, Virginia, the item or items as hereinafter described and/or listed at the close of business December 31, 2013.

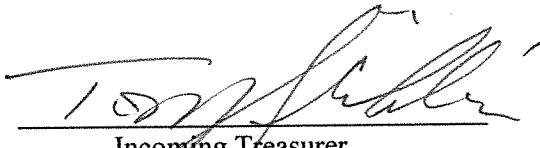
We, having separately checked this receipt, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

<u>Commonwealth Current Credit Account</u>	<u>Balance</u>
2013 Estimated State Income Taxes	\$550.00
	<hr/>
Total Commonwealth Current Credit Account	<u><u>\$550.00</u></u>

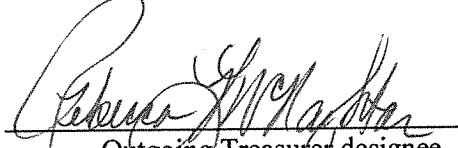
Signed and Witnessed:

1-3-14


Witness (Auditor)



Incoming Treasurer



Outgoing Treasurer designee

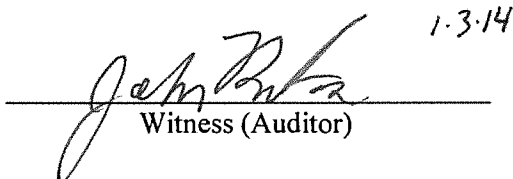
CITY OF FAIRFAX, VIRGINIA
TURNOVER RECEIPT OF UNCOLLECTED STATE TAXES
FROM OUTGOING TREASURER TO INCOMING TREASURER JAN 8 2014 PM 3:11
At December 31, 2013

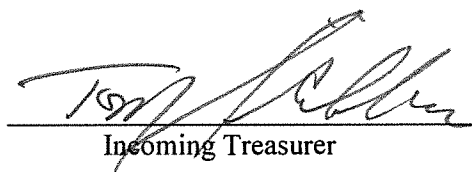
Received of Stephen L. Moloney, Outgoing Treasurer of the City of Fairfax, Virginia, by Tom Scibilia, Incoming Treasurer of the City of Fairfax, Virginia, the item or items as hereinafter described and/or listed at the close of business December 31, 2013.

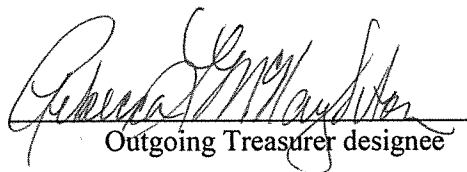
We, having separately checked this receipt, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

<u>Year</u>	<u>Base Tax</u>
2012 State Income Taxes	\$164.90
Total (Exclusive of penalty on past due items)	<u>\$164.90</u>

Signed and Witnessed:


Witness (Auditor)


Incoming Treasurer


Outgoing Treasurer designee