



RICHARD A. CORDLE , TREASURER
OF THE
COUNTY OF CHESTERFIELD

REPORT ON EXAMINATION
OF COMMONWEALTH REVENUES
AS OF
DECEMBER 30, 2016

Auditor of Public Accounts
Martha S. Mavredes, CPA
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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 3, 2017

Carey Adams
Incoming Treasurer

Richard A. Cordle
Outgoing Treasurer

Board of Supervisors
County of Chesterfield

INDEPENDENT AUDITOR'S REPORT

We have examined the accompanying Treasurer Turnover Receipts of Assets of Richard A. Cordle, Treasurer of the County of Chesterfield, at December 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 December 30, 2016; and to turn over the assets, accounts, and records of the office to Carey Adams, 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 Richard A. Cordle, Treasurer of the County of Chesterfield, Virginia turned over to the incoming treasurer at December 30, 2016.

AUDITOR OF PUBLIC ACCOUNTS

MSM/alh

COUNTY OF CHESTERFIELD, VIRGINIA
TURNOVER RECEIPT OF UNCOLLECTED STATE TAXES
FROM OUTGOING TREASURER TO INCOMING INTERIM TREASURER
At December 30, 2016

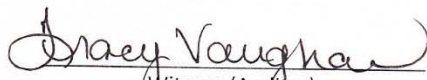
Received of Richard A. Cordle, Outgoing ~~Interim~~ Treasurer of the County of Chesterfield, Virginia, by Carey Adams, Incoming Interim Treasurer of the County of Chesterfield, Virginia, the item or items as hereinafter described and/or listed at the close of business December 30, 2016.

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.

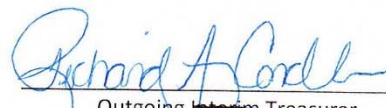
<u>Year</u>	<u>Base Tax</u>
2015 State Income Taxes	\$ 124,912.82

Total (Exclusive of penalty on past due items)	\$ 124,912.82
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Signed and Witnessed:


(Witness (Auditor))


Incoming Interim Treasurer


Outgoing ~~Interim~~ Treasurer