

Addendum to page 8 of the City of Chesapeake (CoC), VA, Report on City Treasurer Turnover Examination dated June 30, 2023

Date: February 3, 2025

Reference: Correction of an error on page 8 of the original signed document

Purpose of This Addendum

This Addendum corrects a typographical error in the original June 30, 2023, report referenced above. Specifically, the “2018 and prior” figure on page 8 was incorrectly stated at \$133,620,917. The correct balance for “2018 and prior” is **\$13,620,917** and the new total for Uncollected Personal Property Taxes is **\$67,361,477**.

Cherry Bekaert (the external auditors) acknowledged this typographical error in the original report and contacted the Auditor of Public Accounts (APA). The APA confirmed they do not require an updated report and have noted the correction in their files (see page 23 of this PDF document).

This addendum will be included with the City Auditor’s records for the June 30, 2023, official Treasurer’s Turnover Audit report. Cherry Bekaert will include this addendum to their open audit files for their CoC: Report on City Treasurer’s Turnover Examination, December 6, 2023, when the error was found.

Effect of This Addendum

- This Addendum supersedes the information on page 8 of the original June 30, 2023, report concerning the “2018 and prior” figure and the new total.
 - No other figures or sections of the original report are affected.
-

Contact Information

Should you have any questions regarding this Addendum or the original report, please contact Darren Padilla or Laura Harden:

Darren Padilla

City Auditor, City of Chesapeake Audit Services Department
411 Cedar Road, Chesapeake, Virginia
(757)382-8932 | dpadilla@cityofchesapeake.net

Contact Information (continued)

Laura Harden

Director, Cherry Bekaert Advisory LLC, Cherry Bekaert LLP
(757)228-7065 or (757)748-4584 | lharden@cbh.com

Signature

I, **Darren Padilla, City Auditor**, hereby certify that the information contained in this Addendum is accurate to the best of my knowledge.



Darren Padilla

City Auditor

Date: February 3, 2025

Attachment

630 Ches TT Report - This is the original City of Chesapeake Treasurer's Turnover Examination dated June 30, 2023, provided by Laura Harden. It includes her notes at the top of page 8 showing Cherry Bekaert acknowledging the error. An email exchange is included on page 20 of the attached PDF document notating communications between the CB Director and the Auditor of Public Accounts.

CC:

Laurie Hicks, Audit Director – Local Government and Judicial Systems
Laura Harden – Director, Cherry Bekaert LLP and Cherry Bekaert Advisory LLC
Patsy Foster, Former Interim City Treasurer
Barbara Carraway, Former City Treasurer

Attachment

City of Chesapeake, Virginia, Report on City
Treasurer's Turnover Examination, June 30, 2023
(also named **630 Ches TT Report** in the 12/6/2023
Cherry Bekaert turnover audit files)

CITY OF CHESAPEAKE, VIRGINIA

REPORT ON CITY TREASURER'S TURNOVER EXAMINATION

June 30, 2023

CITY OF CHESAPEAKE, VIRGINIA
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Report of Independent Accountant

Patsy Foster
Incoming Interim Treasurer

Barbara Carraway
Outgoing Treasurer

City Council
City of Chesapeake

We have examined the accompanying Schedule of the Treasurer's Assets and Liabilities of Barbara Carraway, Outgoing Treasurer of the City of Chesapeake, Virginia (the "Schedule"), and the accompanying Turnover Receipts of Assets, as listed in the accompanying table of contents, at June 30, 2023. The City of Chesapeake, Virginia's (the "City") Outgoing Treasurer is responsible for presenting the Schedule and Turnover Receipts of Assets in accordance with the *Specifications for Audits of Counties, Cities and Towns* (the "Specifications"), issued by the Auditor of Public Accounts of the Commonwealth of Virginia (the "APA"), and Section 58.1-3136 of the Code of Virginia. Our responsibility is to express an opinion on the Schedule and Turnover Receipts of Assets based on our examination. We did not examine the Turnover Receipt of Unremitted Commonwealth Collections from Outgoing Treasurer to Incoming Interim Treasurer at June 30, 2023 or the Turnover Receipt of Uncollected State Taxes from Outgoing Treasurer to Incoming Interim Treasurer at June 30, 2023. Those schedules were examined by the APA whose report has been furnished to us, and our opinion, insofar as it relates to the amounts shown on those schedules, is based solely on the report of the APA.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the Specifications. Those standards and Specifications require that we plan and perform the examination to obtain reasonable assurance about whether the Schedule and Turnover Receipts of Assets are in accordance with the criteria, in all material respects. An examination involves performing procedures to obtain evidence about the Schedule and Turnover Receipts of Assets. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of the Schedule and Turnover Receipts of Assets, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Section 58.1-3136 of the Code of Virginia requires a turnover examination whenever a Treasurer leaves office. The accompanying Schedule and Turnover Receipts of Assets were prepared to turn over the assets reported on the Schedule and Turnover Receipts of Assets to Patsy Foster, who was appointed Incoming Interim Treasurer, effective July 1, 2023.

As described in Note 1, the Schedule and Turnover Receipts of Assets were prepared on the cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Additionally, the Schedule and Turnover Receipts of Assets were prepared to demonstrate the Outgoing Treasurer's accountability at June 30, 2023 and to turn over the assets reported to Patsy Foster, Incoming Interim Treasurer at June 30, 2023. Accordingly, the Schedule and Turnover Receipts of Assets are not intended to be a presentation in conformity with accounting principles generally accepted in the United States of America.

In our opinion, based on our examination, the Schedule and Turnover Receipts of Assets referred to above present fairly, in all material respects, the assets of Barabara Carraway, Outgoing Treasurer of the City of Chesapeake, Virginia, turned over to the Incoming Interim Treasurer, Patsy Foster, at July 1, 2023, on the basis of accounting described in Note 1 and in accordance with the Specifications and Section 58.1-3136 of the Code of Virginia.

This report is intended solely for the information and use of the City Council, management, and the APA and is not intended to be, and should not be, used by anyone other than these specified parties.

Cherry Bekaert LLP

Virginia Beach, Virginia
July 16, 2024

CITY OF CHESAPEAKE, VIRGINIA
SCHEDULE OF THE TREASURER'S ASSETS AND LIABILITIES

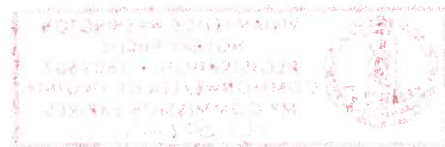
JUNE 30, 2023

Assets held by the City Treasurer:

Cash in office	\$ 3,050
Cash in banks:	
Bank of America	55,689,408
Towne Bank	35,362,235
Wells Fargo	3,508,947
Total Cash in banks	94,560,590
Investments:	
Towne Bank	98,208,701
US Treasury Notes	15,873,504
US Treasury Bills	39,010
Local Government Investment Pool	850,762,661
Caprin Asset Management	363,099
Blue Ridge Bank	552
US Bank Safekeeping	123,199,907
VA State Non-arbitrage Program	48,849,223
Local Government Investment Pool - OPEB	3,908
Virginia Investment Pool	10,715,270
Total Investment	1,148,015,835
Total Assets	\$ 1,242,579,475

Liabilities:

Balance of City funds	\$ 1,073,447,777
Balance of Commonwealth funds	48,849,223
Balance of other Governmental Units - Conference Center (See Note 4)	13,280,366
Balance of other Governmental Units - CTS Tolls (See Note 4)	8,426,838
Balance of other Governmental Units - OPEB (See Note 4)	98,575,271
Total Liabilities	\$ 1,242,579,475



CITY OF CHESAPEAKE, VIRGINIA

**TURNOVER RECEIPTS OF CASH AND CASH ITEMS ON HAND
FROM OUTGOING TREASURER TO INCOMING INTERIM TREASURER**

JUNE 30, 2023

Received of Barbara Carraway, Outgoing Treasurer of the City of Chesapeake, Virginia, by Patsy Foster, Incoming Interim Treasurer of the City of Chesapeake, Virginia, the item or items as hereinafter described and/or listed at the close of business June 30, 2023.

We, having separately checked this schedule, 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.

	Amount
Cash on hand (currency and coin)	\$ 3,050
	\$ 3,050

Signed and Witnessed: DARREN PADILLA *Darren Padilla*

Barbara Carraway
Barbara Carraway
Outgoing Treasurer
City of Chesapeake, Virginia

Patsy Foster
Patsy Foster
Incoming Interim Treasurer
City of Chesapeake, Virginia

Sworn before me this 26 day of August 2024.

Vivian Felice Washington

Notary Public, State of Virginia

Expires: 11/30/26

City/County of Chesapeake
Commonwealth of Virginia

The foregoing instrument was acknowledged before me
this 26 day of August, 2024

by Darren Padilla, Barbara Carraway, Patsy Foster
Vivian Felice Washington Notary Public
Reg. # 7609507 Com. Exp. 11/30/26



CITY OF CHESAPEAKE, VIRGINIA
TURNOVER RECEIPT OF CASH ON DEPOSIT
FROM OUTGOING TREASURER TO INCOMING INTERIM TREASURER

JUNE 30, 2023

Received of Barbara Carraway, Outgoing Treasurer of the City of Chesapeake, Virginia, by Patsy Foster, Incoming Interim Treasurer of the City of Chesapeake, Virginia, the item or items as hereinafter described and/or listed at the close of business June 30, 2023.

We, having separately checked this schedule, 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.

Balances on deposit in banks and deposits in transit at close of business June 30, 2023 and outstanding checks drawn there against are as follows:

Name of Bank and Bank Account	Balance Per Bank	Deposits in Transit	Outstanding Checks/Other Adjustments	Balance Per Ledger
Bank of America - General	\$ 38,154,340	\$ 1,436,635	\$ (4,170,914)	\$ 35,420,061
Bank of America - AP (C/S/PA/Food)	(2,217,863)	-	(11,971,790)	(14,189,653)
Bank of America - AP (ECR)	-	-	(5,469)	(5,469)
Bank of America - Payroll (C/S)	(6,912,208)	-	(410,095)	(7,322,303)
Bank of America - School Nutrition Services	(15,249)	-	-	(15,249)
Bank of America - Special Welfare	137,275	-	3,078	140,353
Bank of America - Conf Center Revenue	13,280,366	-	-	13,280,366
Bank of America - CTS Dom Toll Credit Card	7,381,302	-	-	7,381,302
Bank of America - Earnings Credit Acct	21,000,000	-	-	21,000,000
Wells Fargo - General	2,989,345	-	(525,934)	2,463,411
Wells Fargo - DomToll Lockbox	1,045,536	-	-	1,045,536
Towne Bank - Lock Box	35,362,215	-	20	35,362,235
	<u>\$ 110,205,059</u>	<u>\$ 1,436,635</u>	<u>\$ (17,081,104)</u>	<u>\$ 94,560,590</u>

Signed and Witnessed: DARREN PADILLA

Barbara Carraway

Barbara Carraway
Outgoing Treasurer
City of Chesapeake, Virginia

Patsy Foster

Patsy Foster
Incoming Interim Treasurer
City of Chesapeake, Virginia

Sworn before me this 26 day of August 2024.

Vivian Felice Washington

Notary Public, State of Virginia

City/County of Chesapeake

Commonwealth of Virginia

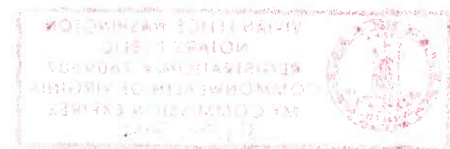
The foregoing instrument was acknowledged before me
this 26 day of August, 2024

by Darren Padilla, Barbara Carraway, Patsy Foster

Vivian Felice Washington Notary Public

Reg. # 7609507 Com. Exp. 11/30/26

Expires: 11/30/26



CITY OF CHESAPEAKE, VIRGINIA
TURNOVER RECEIPT OF CASH EQUIVALENTS AND INVESTMENTS
FROM OUTGOING TREASURER TO INCOMING INTERIM TREASURER

JUNE 30, 2023

Received of Barbara Carraway, Outgoing Treasurer of the City of Chesapeake, Virginia, by Patsy Foster, Incoming Interim Treasurer of the City of Chesapeake, Virginia, the item or items as hereinafter described and/or listed at the close of business June 30, 2023.

We, having separately checked this schedule, 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.

	Amount
Certificates of deposit:	
Towne Bank	\$ 98,208,701
Investments:	
US Treasury Notes	15,873,504
US Treasury Bills	39,010
Local Government Investment Pool	850,762,661
Caprin Asset Management	363,099
Blue Ridge Bank	552
US Bank Safekeeping	123,199,907
VA State Non-arbitrage Program	48,849,223
Local Government Investment Pool - OPEB	3,908
Virginia Investment Pool	10,715,270
	<u>\$ 1,148,015,835</u>

Signed and Witnessed:

DARREN PADILLA Darren Padilla

Barbara Carraway

Barbara Carraway
Outgoing Treasurer
City of Chesapeake, Virginia

Patsy Foster

Patsy Foster
Incoming Interim Treasurer
City of Chesapeake, Virginia

Sworn before me this 26 day of August 2024.

Vivian Felice Washington
Notary Public, State of Virginia

Expires: 11/30/24

City/County of Chesapeake
Commonwealth of Virginia
The foregoing instrument was acknowledged before me
this 26 day of August, 2024
by Darren Padilla, Barbara Carraway, Patsy Foster
Vivian Felice Washington Notary Public
Reg. # 7609507 Com. Exp. 11/30/26



CITY OF CHESAPEAKE, VIRGINIA
TURNOVER RECEIPT OF UNCOLLECTED REAL ESTATE TAXES
FROM OUTGOING TREASURER TO INCOMING INTERIM TREASURER

JUNE 30, 2023

Received of Barbara Carraway, Outgoing Treasurer of the City of Chesapeake, Virginia, by Patsy Foster, Incoming Interim Treasurer of the City of Chesapeake, Virginia, the item or items as hereinafter described and/or listed at the close of business June 30, 2023.

We, having separately checked this schedule, 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>Years</u>	<u>Amount</u>
2023	\$ 8,843,923
2022	1,583,011
2021	981,819
2020	591,656
2019	316,549
2018 and prior	729,017
Total Uncollected Real Estate Taxes	<u>\$ 13,045,975</u>

Signed and Witnessed: DARREN PADILLA Darren Padilla

Barbara Carraway
Barbara Carraway
Outgoing Treasurer
City of Chesapeake, Virginia

Patsy Foster
Patsy Foster
Incoming Interim Treasurer
City of Chesapeake, Virginia

Sworn before me this 26 day of August 2024.

Vivian Felice Washington

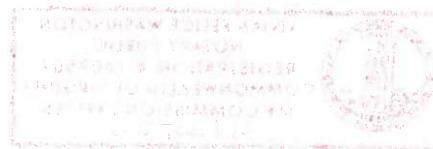
Notary Public, State of Virginia

Expires: 11/30/24

City/County of Chesapeake
Commonwealth of Virginia

The foregoing instrument was acknowledged before me
this 26 day of August, 24

by Darren Padilla, Barbara Carraway, Patsy Foster
Vivian Felice Washington Notary Public
Reg. # 7609507 Com. Exp. 11/30/24



CB noted that the amount report on the line for 2018 and prior had a typo and should have been \$13,620,917. CB reached out to the APA, and they noted they do not need an updated report - see correspondence starting on PDF p. 20.

CITY OF CHESAPEAKE, VIRGINIA

**TURNOVER RECEIPT OF UNCOLLECTED PERSONAL PROPERTY TAX
FROM OUTGOING TREASURER TO INCOMING INTERIM TREASURER**

JUNE 30, 2023

Received of Barbara Carraway, Outgoing Treasurer of the City of Chesapeake, Virginia, by Patsy Foster, Incoming Interim Treasurer of the City of Chesapeake, Virginia, the item or items as hereinafter described and/or listed at the close of business June 30, 2023.

We, having separately checked this schedule, 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.

Years	Amount
2023	\$ 36,675,776
2022	8,235,168
2021	4,059,738
2020	2,803,820
2019	1,966,058
2018 and prior	133,620,917
Total Uncollected Personal Property Taxes	\$ 187,361,477

Signed and Witnessed:

DARREN PADILLA *Darren Padilla*

Barbara Carraway

Barbara Carraway
Outgoing Treasurer
City of Chesapeake, Virginia

Patsy Foster

Patsy Foster
Incoming Interim Treasurer
City of Chesapeake, Virginia

Sworn before me this 26 day of August 2024.

Jim Felice Wozniak

Notary Public, State of Virginia

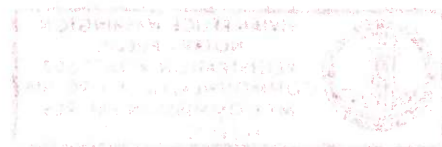
Expires: 11/30/26

City/County of Chesapeake
Commonwealth of Virginia

The foregoing instrument was acknowledged before me
this 26 day of August, 24

by Darren Padilla, Barbara Carraway, Patsy Foster

Jim Felice Wozniak Notary Public
Reg. # 7609507 Com. Exp. 11/30/26



CITY OF CHESAPEAKE, VIRGINIA
TURNOVER RECEIPT OF UNSOLD DOG LICENSE TAGS
FROM OUTGOING TREASURER TO INCOMING INTERIM TREASURER

JUNE 30, 2023

Received of Barbara Carraway, Outgoing Treasurer of the City of Chesapeake, Virginia, by Patsy Foster, Incoming Interim Treasurer of the City of Chesapeake, Virginia, the item or items as hereinafter described and/or listed at the close of business June 30, 2023.

We, having separately checked this schedule, 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>Class of Tag</u>	<u>Quantity on Hand</u>
South Norfolk: Single	529
South Norfolk: Duplicates	14
South Norfolk: Kennel	11
Deep Creek: Single	960
Deep Creek: Kennel	15
Deep Creek: Duplicates	11
Western Branch: Single	938
Western Branch: Kennel	350
Great Bridge: Single	12,536
Great Bridge: Duplicates	96
Great Bridge: Dangerous	5
Great Bridge: Kennel	59
Total Tags on Hand	15,524

Signed and Witnessed: DARREN PADILLA

Darren Padilla

Barbara Carraway

Barbara Carraway
Outgoing Treasurer
City of Chesapeake, Virginia

Patsy Foster

Patsy Foster
Incoming Interim Treasurer
City of Chesapeake, Virginia

Sworn before me this 26 day of August 2024.

Vivian Felice Washington

Notary Public, State of Virginia

Expires: 11/30/24

City/County of Chesapeake
Commonwealth of Virginia

The foregoing instrument was acknowledged before me
this 26 day of August, 2024

by Darren Padilla, Barbara Carraway, Patsy Foster

Vivian Felice Washington Notary Public
Reg. # 7609557 Com. Exp. 11/30/24



CITY OF CHESAPEAKE, VIRGINIA
TURNOVER RECEIPT OF OTHER ASSETS
FROM OUTGOING TREASURER TO INCOMING INTERIM TREASURER

JUNE 30, 2023

Received of Barbara Carraway, Outgoing Treasurer of the City of Chesapeake, Virginia, by Patsy Foster, Incoming Interim Treasurer of the City of Chesapeake, Virginia, the item or items as hereinafter described and/or listed at the close of business June 30, 2023.

We, having separately checked this schedule, 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.

Class of Tag	Quantity on Hand
South Norfolk: Grower	16
South Norfolk: Peddler	18
Deep Creek: Grower	38
Deep Creek: Peddler	18
Western Branch: Grower	12
Western Branch: Peddler	19
Great Bridge: Grower	284
Great Bridge: Peddler	11
Great Bridge: Tobacco Stamps	502,544
Total Tags on Hand	502,960

Signed and Witnessed: DARREN PADILLA

Darren Padilla

Barbara Carraway

Barbara Carraway
Outgoing Treasurer
City of Chesapeake, Virginia

Patsy Foster

Patsy Foster
Incoming Interim Treasurer
City of Chesapeake, Virginia

Sworn before me this 26 day of August 2024.

Jan Felice Washington

Notary Public, State of Virginia

Expires: 11/30/26

City/County of Chesapeake

Commonwealth of Virginia

The foregoing instrument was acknowledged before me

this 26 day of August, 2024

by Darren Padilla, Barbara Carraway, Patsy Foster

Jan Felice Washington Notary Public
Reg. # 7609507 Com. Exp. 11/30/26



CITY OF CHESAPEAKE, VIRGINIA

NOTES TO THE SCHEDULE OF THE TREASURER'S ASSETS AND LIABILITIES AND THE ACCOMPANYING TURNOVER RECEIPTS OF ASSETS FROM OUTGOING TREASURER TO INCOMING INTERIM TREASURER

JUNE 30, 2023

Note 1—Summary of accounting policies

Section 58.1-3136 of the Code of Virginia requires a turnover examination whenever a Treasurer leaves office. The purpose of the turnover examination is to determine the Outgoing Treasurer's accountability and to turn over the assets to the Incoming Interim Treasurer. The accompanying Schedule of the Treasurer's Asset and Liabilities (the "Schedule") and the accompanying Turnover Receipts of Assets were prepared to demonstrate the Outgoing Treasurer's accountability and to turn over the assets to the Incoming Interim Treasurer. Accordingly, the Schedule and the accompanying Turnover Receipts of Assets are not intended to present the financial position or results of operations of the City of Chesapeake, Virginia (the "City"), taken as a whole, in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP").

Reporting Entity – The Schedule and accompanying Turnover Receipts of Assets include all of the assets for which the Treasurer is accountable. This includes both City funds and funds for which the Treasurer acts as the fiscal agent. The Treasurer also holds responsibility for the City's cash management and investment processes subject to the guidelines in the Code of Virginia.

Basis of Accounting – The Code of Virginia prescribes the cash basis of accounting for Treasurers in their capacity as custodian of public funds. Accordingly, the accompanying Schedule and accompanying Turnover Receipts of Assets are presented on the cash basis of accounting. Under the cash basis of accounting, revenues are recognized when they are collected rather than when earned and expenditures are recognized when paid rather than incurred. Accordingly, the Schedule and accompanying Turnover Receipts of Assets are not intended to be a presentation in conformity with U.S. GAAP.

Note 2—Turnover receipts of assets

The Turnover Receipts of Assets, directly preceding these notes, represent the detailed accounting of assets turned over to the Incoming Interim Treasurer. The Incoming Interim Treasurer's signature on these receipts represents her assumption of the legal liability for the custody of such assets.

Note 3—Discharge from liability

In accordance with Section 58.1-3145 of the Code of Virginia, the Outgoing Treasurer brings this record of accounting to the Circuit Court showing the final settlement of his account as Treasurer. The Circuit Court will publish a notice of final discharge, which discharges the Outgoing Treasurer from all liability.

Note 4—Assets and liabilities of the City held by the Treasurer

The Treasurer holds certain assets on behalf of the Chesapeake Conference Center ("Center"), Chesapeake Transportation System ("CTS"), and the Other Postemployment Benefits ("OPEB") Finance Board of Trustees. These assets consist of the Bank of America Conference Center, CTS Credit Card, and the Wells Fargo-Dominion Tolls accounts, which are included in Cash in banks on the Schedule. The Treasurer only provides safekeeping of these accounts and makes no independent decisions concerning the use of funds in relation to investments, deposits, or expenses. As such the balances are reported as Liabilities on the Schedule. The Center revenue and expense accounts are reconciled and controlled by the Center. The CTS revenue and expense accounts are regulated by the debt trust endeavor. The OPEB revenue and expense account is maintained by Finance Board of Trustees.

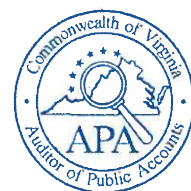
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BARBARA O. CARRAWAY, TREASURER
OF THE
CITY OF CHESAPEAKE

REPORT ON EXAMINATION
OF COMMONWEALTH REVENUES
AS OF
JUNE 30, 2023

Auditor of Public Accounts
Staci A. Henshaw, CPA
www.apa.virginia.gov
(804) 225-3350



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Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

July 6, 2023

Patsy Foster
Incoming Interim Treasurer

Barbara O. Carraway
Outgoing Treasurer

City of Chesapeake

Independent Auditor's Report

We have examined the accompanying Treasurer Turnover Receipts of Assets of Barbara O. Carraway, Treasurer of the City of Chesapeake, at June 30, 2023. 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 June 30, 2023 and to turn over the assets, accounts, and records of the office to Patsy Foster, the newly Appointed Interim Treasurer.

In our opinion, based on our examination, the receipts referred to above present fairly, in all material respects, Commonwealth's assets of Barbara O. Carraway, Treasurer of the City of Chesapeake, Virginia turned over to the Incoming Interim Treasurer at June 30, 2023.

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

CITY OF CHESAPEAKE, VIRGINIA
TURNOVER RECEIPT OF UNREMITTED COMMONWEALTH COLLECTIONS
FROM OUTGOING TREASURER TO INCOMING INTERIM TREASURER
At June 30, 2023

Received of Barbara O. Carraway, Outgoing Treasurer of the City of Chesapeake, Virginia, by Patsy Foster, Incoming Interim Treasurer of the City of Chesapeake, Virginia, the item or items as hereinafter described and/or listed at the close of business June 30, 2023.

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
Share of fees of sheriff and deputies	0.00
Commonwealth Attorney's Excess Collection Program Fees	0.00
Transient Occupancy Taxes	0.00
Total Commonwealth Current Credit Account	\$ <u>0.00</u>

Signed and Witnessed:

SIGNATURE ON FILE
Witness (Auditor)

SIGNATURE ON FILE
Incoming Interim Treasurer

SIGNATURE ON FILE
Outgoing Treasurer

CITY OF CHESAPEAKE, VIRGINIA
TURNOVER RECEIPT OF UNCOLLECTED STATE TAXES
FROM OUTGOING TREASURER TO INCOMING INTERIM TREASURER
At June 30, 2023

Received of Barbara O. Carraway, Outgoing Treasurer of the City of Chesapeake, Virginia, by Patsy Foster, Incoming Interim Treasurer of the City of Chesapeake, Virginia, the item or items as hereinafter described and/or listed at the close of business June 30, 2023.

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>
2022 State Income Taxes	\$ 243.00
Total (Exclusive of penalty on past due items)	\$ <u>243.00</u>

Signed and Witnessed:

SIGNATURE ON FILE
Witness (Auditor)

SIGNATURE ON FILE
Incoming Interim Treasurer

SIGNATURE ON FILE
Outgoing Treasurer