



TERESA L. BATTON, TREASURER  
OF THE  
CITY OF HOPEWELL

REPORT ON EXAMINATION  
OF COMMONWEALTH REVENUES  
AS OF  
DECEMBER 29, 2017

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 8, 2018

Joan Gosier  
Incoming Treasurer

Teresa Batton  
Outgoing Treasurer

City Council  
City of Hopewell

## INDEPENDENT AUDITOR'S REPORT

We have examined the accompanying Treasurer Turnover Receipts of Assets of Teresa Batton, Treasurer of the City of Hopewell, at December 29, 2017. 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 29, 2017, and to turn over the assets, accounts, and records of the office to Joan Gosier, 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 Teresa Batton, Treasurer of the City of Hopewell, Virginia turned over to the incoming treasurer at December 29, 2017.

AUDITOR OF PUBLIC ACCOUNTS

MSM:alh

At December 29, 2017

CITY OF HOPEWELL, VIRGINIA  
TURNOVER RECEIPT OF UNCOLLECTED STATE TAXES  
FROM OUTGOING TREASURER TO INCOMING TREASURER  
At December 29, 2017

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Received of Teresa Batton, Outgoing Treasurer of the City of Hopewell, Virginia, by Joan Gosier, Incoming Treasurer of the City of Hopewell, Virginia, the item or items as hereinafter described and/or listed at the close of business December 29, 2017.

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>
2016 State Income Taxes	\$3,304.85
 Total (Exclusive of penalty on past due items)	 <u>\$3,304.85</u>

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Signed and Witnessed:

Mary Vaughan  
Witness (Auditor) 12/29/17

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Incoming Treasurer

Teresa L. Batton 12/29/17  
Outgoing Treasurer