



YOLANDA C. BOATWRIGHT, TREASURER
OF THE
CITY OF BUENA VISTA

REPORT ON EXAMINATION
OF COMMONWEALTH REVENUES
AS OF
JUNE 30, 2017

Auditor of Public Accounts
Martha S. Mavredes, CPA
www.apa.virginia.gov
(804) 225-3350



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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 30, 2017

Mary Lee Huffman
Incoming Treasurer

Yolanda C. Boatwright
Outgoing Treasurer

City of Buena Vista

INDEPENDENT AUDITOR'S REPORT

We have examined the accompanying Treasurer Turnover Receipts of Assets of Yolanda C. Boatwright, Treasurer of the City of Buena Vista, at June 30, 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 June 30, 2017, and to turn over the assets, accounts, and records of the office to Mary Lee Huffman, 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 Yolanda C. Boatwright, Treasurer of the City of Buena Vista, Virginia, turned over to the incoming treasurer at June 30, 2017.

AUDITOR OF PUBLIC ACCOUNTS

MSM/alh

CITY OF BUENA VISTA, VIRGINIA
TURNOVER RECEIPT OF UNREMITTED COMMONWEALTH COLLECTIONS
FROM OUTGOING TREASURER TO INCOMING TREASURER

At June 30, 2017

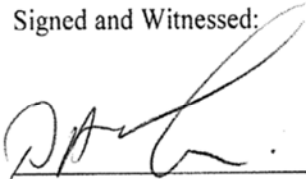
Received of Yolanda Boatwright, Outgoing Treasurer of the City of Buena Vista, Virginia, by Mary Lee Huffman, Incoming Treasurer of the City of Buena Vista, Virginia, the item or items as hereinafter described and/or listed at the close of business June 30, 2017.

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.

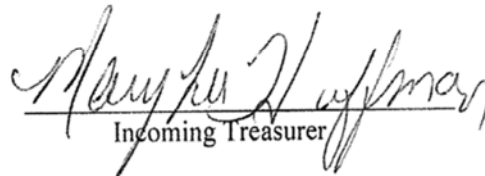
<u>Commonwealth Current Credit Account</u>	<u>Balance</u>
Estimated State Income Taxes	0.00
State Income Taxes	0.00
Penalty	0.00
Interest	0.00
Share of fees of sheriff and deputies	0.00
Other (List)	
Tobacco Stamp Receipts	0.00

 Total Commonwealth Current Credit Account	 <u>\$0.00</u>

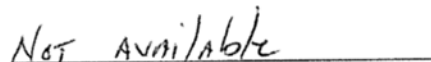
Signed and Witnessed:



Witness (Auditor) 7/12/17



Incoming Treasurer



Outgoing Treasurer

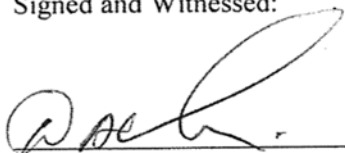
CITY OF BUENA VISTA, VIRGINIA
 TURNOVER RECEIPT OF UNCOLLECTED STATE TAXES
 FROM OUTGOING TREASURER TO INCOMING TREASURER
 At June 30, 2017

Received of Yolanda Boatwright, Outgoing Treasurer of the City of Buena Vista, Virginia, by Mary Lee Huffman, Incoming Treasurer of the City of Buena Vista, Virginia, the item or items as hereinafter described and/or listed at the close of business June 30, 2017.

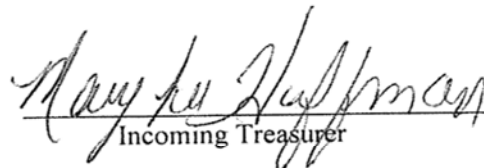
We, having separately checked this receipt, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

<u>Year</u>	<u>Base Tax</u>
State Income Taxes	\$0.00
Total (Exclusive of penalty on past due items)	<u>\$0.00</u>

Signed and Witnessed:

 7/7/17

 Witness (Auditor)



 Incoming Treasurer

Not Available

 Outgoing Treasurer