



FRANCIS X. O'LEARY
OF THE
COUNTY OF ARLINGTON

REPORT ON EXAMINATION
OF COMMONWEALTH REVENUES

JULY 3, 2014

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

July 9, 2014

Carla de la Pava
Incoming Treasurer

Francis X. O'Leary
Outgoing Treasurer

City Council
County of Arlington

Independent Auditor's Report

We have examined the accompanying Treasurer Turnover Receipts of Assets of Francis X. O'Leary, Treasurer of the County of Arlington, at July 3, 2014. 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 July 3, 2014 and to turn over the assets, accounts, and records of the office to Carla de la Pava, 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 Francis X. O'Leary, Treasurer of the County of Arlington, Virginia turned over to the incoming treasurer at July 3, 2014.

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

COUNTY OF ARLINGTON, VIRGINIA
TURNOVER RECEIPT OF UNREMITTED COMMONWEALTH COLLECTIONS
FROM OUTGOING TREASURER TO INCOMING TREASURER

At July 3, 2014

Received of Francis X. O'Leary, Outgoing Treasurer of the County of Arlington, Virginia, by Carla de la Pava, Incoming Treasurer of the County of Arlington, Virginia, the item or items as hereinafter described and/or listed at the close of business July 3, 2014.

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	\$-
State Income Taxes	-
Penalty	-
Interest	-
Share of fees of sheriff and deputies	-
Other (List)	-
Tobacco Stamp Receipts	-
	<hr/>
Total Commonwealth Current Credit Account	<u>\$0.00</u>

Signed and Witnessed:



Witness (Auditor)



Incoming Treasurer



Outgoing Treasurer

COUNTY OF ARLINGTON, VIRGINIA
TURNOVER RECEIPT OF UNCOLLECTED STATE TAXES
FROM OUTGOING TREASURER TO INCOMING TREASURER
At July 3, 2014

Received of Francis X. O'Leary, Outgoing Treasurer of the County of Arlington, Virginia, by Carla de la Pava, Incoming Treasurer of the County of Arlington, Virginia, the item or items as hereinafter described and/or listed at the close of business July 3, 2014.

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>
2013 State Income Taxes	\$0

Signed and Witnessed:

Witness (Auditor)

Incoming Treasurer

Outgoing Treasurer