



**DEBBIE A. ROBERTS
of the
CITY OF BEDFORD**

**REPORT ON EXAMINATION
of
COMMONWEALTH REVENUES**

**AS OF
JUNE 30, 2013**

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Commonwealth of Virginia

Auditor of Public Accounts

Martha S. Mavredes, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

July 2, 2013

Rebecca C. Jones
Treasurer, County of Bedford

Debbie A. Roberts
Treasurer, City of Bedford

City Council
City of Bedford

Independent Auditor's Report

We have examined the accompanying Treasurer Turnover Receipts of Assets of Debbie A. Roberts, Treasurer of the City of Bedford, at June 30, 2013. 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, 2013 and to turn over the assets, accounts, and records of the office to Rebecca C. Jones, the Treasurer of the County of Bedford. The City of Bedford reverted to town status effective July 1, 2013.

In our opinion, based on our examination, the receipts referred to above present fairly, in all material respects, the Commonwealth's assets of Debbie A. Roberts, Treasurer of the City of Bedford, Virginia turned over to the County of Bedford Treasurer at June 30, 2013.

AUDITOR OF PUBLIC ACCOUNTS

MSM:cj

