

**MOLLY J. WARD, TREASURER  
OF THE  
CITY OF HAMPTON**

**REPORT ON EXAMINATION  
OF  
COMMONWEALTH REVENUES**

**AS OF  
MAY 31, 2008**

---

---

***APA***

---

---

**Auditor of  
Public Accounts**

---

---

**COMMONWEALTH OF VIRGINIA**

- TABLE OF CONTENTS -

	<u>Pages</u>
Independent Auditor's Report	1
Turnover Receipts:	
Turnover Receipt of Unremitted Commonwealth Collections from Outgoing Treasurer to Incoming Treasurer at May 31, 2008	2
Turnover Receipt of Uncollected State Taxes from Outgoing Treasurer to Incoming Treasurer at May 31, 2008	3



# Commonwealth of Virginia

Auditor of Public Accounts  
P.O. Box 1295  
Richmond, Virginia 23218

**Walter J. Kucharski, Auditor**

June 16, 2008

Robert S. Williams  
Incoming Treasurer

Molly J. Ward  
Outgoing Treasurer

City Council  
City of Hampton

## Independent Auditor's Report

We have examined the accompanying Treasurer Turnover Receipts of Assets of Molly J. Ward, Treasurer of the City of Hampton, at May 31, 2008. 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 May 31, 2008 and to turn over the assets, accounts, and records of the office to Robert S. Williams, 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 Molly J. Ward, Treasurer of the City of Hampton, Virginia turned over to the incoming treasurer at May 31, 2008.

AUDITOR OF PUBLIC ACCOUNTS

KWV/clj

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

At May 30, 2008

---

---

Received of Molly J. Ward, Outgoing Treasurer of the City of Hampton, Virginia, by Robert S. Williams, Incoming Treasurer of the City of Hampton, Virginia, the item or items as hereinafter described and/or listed at the close of business May 30, 2008.

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	6,135.00
State Income Taxes	1,178.00
Penalty	.84
Interest	.09
	_____
 Total Commonwealth Current Credit Account	 <u><u>\$ 7,313.93</u></u>

---

---

Signed and Witnessed:

K. Lawrence  
Witness (Auditor)

Robert S. Williams  
Incoming Treasurer

Shandette E. Hays  
~~Outgoing Treasurer~~ Comptroller

CITY OF HAMPTON, VIRGINIA  
TURNOVER RECEIPT OF UNCOLLECTED STATE TAXES  
FROM OUTGOING TREASURER TO INCOMING TREASURER

At May 30, 2008

---

---

Received of Molly J. Ward, Outgoing Treasurer of the City of Hampton, Virginia, by Robert S. Williams, Incoming Treasurer of the City of Hampton, Virginia, the item or items as hereinafter described and/or listed at the close of business May 30, 2008.

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>
2007 State Income Taxes	\$ 120,602.18
<hr/>	
Total (Exclusive of penalty on past due items)	<u>\$ 120,602.18</u>

---

Signed and Witnessed:

K. St. Lawrence  
Witness (Auditor)

Robert S. Williams  
Incoming Treasurer

Shandette E. Hays  
Outgoing Treasurer Comptroller

