

**DONALD T. JOYNER, TREASURER**  
of the  
**CITY OF POQUOSON, VIRGINIA**

**REPORT ON EXAMINATION**  
of  
**COMMONWEALTH REVENUES**

**FOR THE PERIOD**  
**JULY 1, 2005 THROUGH APRIL 30, 2006**

---

---

**APA**

---

---

**Auditor of  
Public Accounts**

---

---

**COMMONWEALTH OF VIRGINIA**

- TABLE OF CONTENTS -

	<u>Pages</u>
Independent Auditor's Report	1
Schedule of the Treasurer's Accountability to the Commonwealth for the Period July 1, 2005 through April 30, 2006	2
Notes to the Schedule of Accountability	3



# Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

May 10, 2006

Lisa Dessoffy  
Director of Finance

Donald T. Joyner  
Outgoing Treasurer

City Council  
City of Poquoson

## Independent Auditor's Report

We have examined the accompanying Schedule of the Treasurer's Accountability to the Commonwealth of Donald T. Joyner, Treasurer of the City of Poquoson, for the period July 1, 2005 through April 30, 2006. All records supporting the amounts in this schedule 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 Schedule of Treasurer's Accountability 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 April 30, 2006 and to turn over the assets, accounts, and records of the office to Lisa Dessoffy, the newly appointed acting Treasurer.

In our opinion, based on our examination, the schedule referred to above presents fairly, in all material respects, Commonwealth Funds collected and remitted by Donald T. Joyner, Treasurer of the City of Poquoson, Virginia, for the period July 1, 2005 through April 30, 2006, on the cash basis of accounting.

AUDITOR OF PUBLIC ACCOUNTS

CITY OF POQUOSON  
 SCHEDULE OF THE TREASURER'S ACCOUNTABILITY TO THE COMMONWEALTH  
 For the Period Ended April 30, 2006

	Balance July 1, 2005	Collections	Remittances	Balance April 30, 2006
2006 Taxes:				
Estimated income taxes	\$ -	\$ 105,043	\$ 105,043	\$ -
2005 Taxes:				
Taxable year income taxes	-	250,749	250,749	-
Estimated income taxes	495	704,678	705,173	-
2004 Taxes:				
Taxable year income taxes	913	23,619	24,532	-
Other collections:				
Penalty	29	179	208	-
Interest	6	24	30	-
Total	\$ 1,443	\$ 1,084,292	\$ 1,085,735	\$ -

This schedule has been prepared on the cash basis of accounting.

CITY OF POQUOSON

TREASURER

NOTES TO THE SCHEDULE OF ACCOUNTABILITY

FOR THE PERIOD JULY 1, 2005 THROUGH APRIL 30, 2006

1. SCHEDULE PRESENTATION

The Schedule of Treasurer's Accountability to the Commonwealth represents the Treasurer's accounting for state taxes and fees collected for the Commonwealth of Virginia. The schedule is prepared on the cash basis of accounting.

2. DISCHARGE FROM LIABILITY

In accordance with section 58.1-3145 of the Code of Virginia, the outgoing treasurer is required to file certificates with the circuit court showing the final settlement of his account as treasurer to secure final discharge from liability.