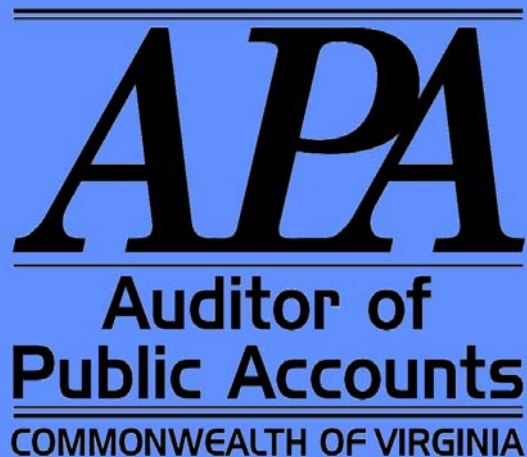


**ANNA L. FOX, TREASURER
OF THE
COUNTY OF ALLEGHANY**

**REPORT ON EXAMINATION
OF
COMMONWEALTH REVENUES**

**AS OF
DECEMBER 31, 2011**



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Commonwealth of Virginia

Auditor of Public Accounts

Walter J. Kucharski
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

January 27, 2012

Wanda H. Simpson
Incoming Treasurer

Anna L. Fox
Outgoing Treasurer

Board of Supervisors
County of Alleghany

Independent Auditor's Report

We have examined the accompanying Treasurer Turnover Receipts of Assets of Anna L. Fox, Treasurer of the County of Alleghany, at December 31, 2011. 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 December 31, 2011 and to turn over the assets, accounts, and records of the office to Wanda H. Simpson, the newly elected Treasurer.

In our opinion, based on our examination, the receipts referred to above present fairly, in all material respects, Commonwealth's assets of Anna L. Fox, Treasurer of the County of Alleghany, Virginia turned over to the incoming treasurer at December 31, 2011.


AUDITOR OF PUBLIC ACCOUNTS

WJK:kwv

At December 31, 2011

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


Witness (Auditor)

Wanda H. Simpson
Incoming Treasurer

Bruce L. Fox
Outgoing Treasurer

COUNTY OF ALLEGHANY, VIRGINIA
TURNOVER RECEIPT OF UNCOLLECTED STATE TAXES
FROM OUTGOING TREASURER TO INCOMING TREASURER
At December 31, 2011

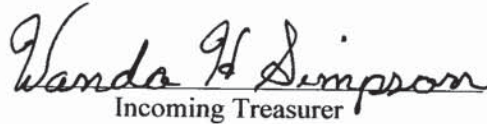
Received of Anna L. Fox, Outgoing Treasurer of the County of Alleghany, Virginia, by Wanda H. Simpson, Incoming Treasurer of the County of Alleghany, Virginia, the item or items as hereinafter described and/or listed at the close of business December 31, 2011.

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>
2010 State Income Taxes	\$ 0.00
 Total (Exclusive of penalty on past due items)	 \$ 0.00

Signed and Witnessed:


Witness (Auditor)


Incoming Treasurer


Outgoing Treasurer