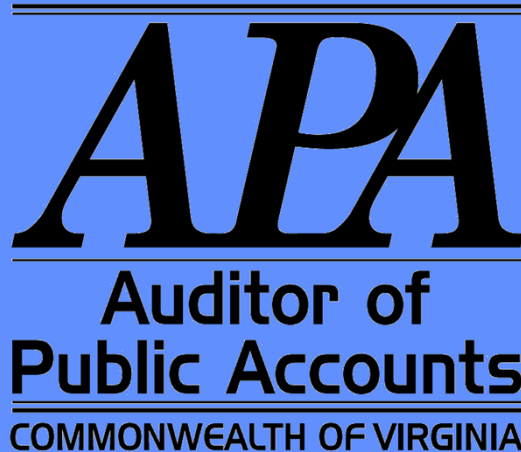


**EDWARD R. KOONCE III, TREASURER  
OF THE  
COUNTY OF ALBEMARLE**

**REPORT ON EXAMINATION  
OF  
COMMONWEALTH REVENUES**

**AS OF  
JUNE 10, 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

June 30, 2011

Betty J. Burrell  
Incoming Director of Finance

R. Edward Koonce III  
Outgoing Director of Finance

Board of Supervisors  
County of Albemarle

### Independent Auditor's Report

We have examined the accompanying Director of Finance Turnover Receipt of Assets of R. Edward Koonce III, Director of Finance of the County of Albemarle, at June 10, 2011. All records supporting the amounts in the receipt are the Director of Finance'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 Director of Finance Turnover Receipt 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 Director of Finance, serving as Treasurer, leaves office. The examination was performed to determine the accountability of the Director of Finance at June 10, 2011 and to turn over the assets, accounts, and records of the office to Betty J. Burrell, the new Director of Finance.

In our opinion, based on our examination, the receipts referred to above present fairly, in all material respects, Commonwealth's assets of R. Edward Koonce III, Director of Finance of the County of Albemarle, Virginia, turned over to the incoming Director of Finance at June 10, 2011.

AUDITOR OF PUBLIC ACCOUNTS

WJK:kwv

COUNTY OF ALBEMARLE, VIRGINIA  
TURNOVER RECEIPT OF UNREMITTED COMMONWEALTH COLLECTIONS  
FROM R. EDWARD KOONCE III TO BETTY J. BURRELL


At June 10, 2011

Received of R. Edward Koonce III, Outgoing Acting Director of Finance of the County of Albemarle, Virginia, by Betty J. Burrell, Incoming Director of Finance of the County of Albemarle, Virginia, the item or items as hereinafter described and/or listed at the close of business June 10, 2011.

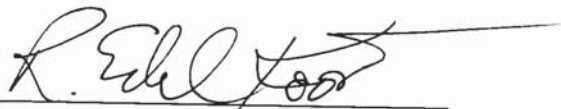
We, having separately checked this receipt, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

<u>Commonwealth Current Credit Account</u>	<u>Balance</u>
2011 Estimated State Income Taxes	\$610.00
Total Commonwealth Current Credit Account	<u>\$610.00</u>

Signed and Witnessed:

  
Witness (Auditor)

  
Betty J. Burrell

  
R. Edward Koonce III