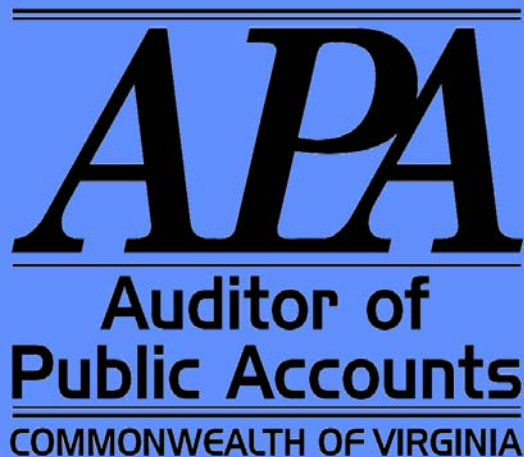


PAT S. CONRAD, TREASURER
of the
CITY OF MARTINSVILLE

REPORT ON EXAMINATION
of
COMMONWEALTH REVENUES

as of
JANUARY 31, 2009



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Commonwealth of Virginia

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

Walter J. Kucharski, Auditor

February 10, 2009

Cindy Dickerson
Incoming Treasurer

City Council
City of Martinsville

Pat S. Conrad
Outgoing Treasurer

INDEPENDENT AUDITOR'S REPORT

We have examined the accompanying Treasurer Turnover Receipts of Assets of Pat S. Conrad, Treasurer of the City of Martinsville, at January 31, 2009. 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 January 31, 2009 and to turn over the assets, accounts, and records of the office to Cindy Dickerson, 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 Pat S. Conrad, Treasurer of the City of Martinsville, Virginia turned over to the incoming treasurer at January 31, 2009.

AUDITOR OF PUBLIC ACCOUNTS

KWV/alh

At January 31, 2009

CITY OF MARTINSVILLE, VIRGINIA
TURNOVER RECEIPT OF UNCOLLECTED STATE TAXES
FROM OUTGOING TREASURER TO INCOMING TREASURER
At January 31, 2009

Received of Pat S. Conrad, Outgoing Treasurer of the City of Martinsville, Virginia, by Cindy Dickerson, Incoming Treasurer of the City of Martinsville, Virginia, the item or items as hereinafter described and/or listed at the close of business January 31, 2009.

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	\$6,432.28

Total (Exclusive of penalty on past due items)	<u>\$6,432.28</u>
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Signed and Witnessed:

Randall S. Johnson
Witness (Auditor)

Cindy Dickerson
Incoming Treasurer

Pat S. Conrad
Outgoing Treasurer