

**LYNDA MCDOWELL, TREASURER**  
**of the**  
**City of Danville**

**REPORT ON EXAMINATION**  
**of**  
**COMMONWELATH REVENUES**

**AS OF**  
**DECEMBER 31, 2007**

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***APA***

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**Auditor of**  
**Public Accounts**

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**COMMONWEALTH OF VIRGINIA**

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# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

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

February 5, 2008

Richard Turner  
Incoming Treasurer

Lynda McDowell  
Outgoing Treasurer

City Council  
City of Danville

## Independent Auditor's Report

We have examined the accompanying Treasurer Turnover Receipts of Assets of Lynda McDowell, Treasurer of the City of Danville, at December 31, 2007. 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, 2007 and to turn over the assets, accounts, and records of the office to Richard Turner, 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 Lynda McDowell, Treasurer of the City of Danville, Virginia turned over to the incoming treasurer at December 31, 2007.

AUDITOR OF PUBLIC ACCOUNTS

KWV:clj

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

At December 31, 2007

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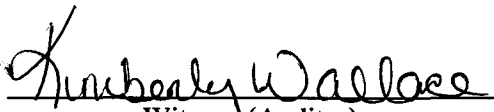
Received of Lynda McDowell, Outgoing Treasurer of the City of Danville, Virginia, by Richard Turner, Incoming Treasurer of the City of Danville, Virginia, the item or items as hereinafter described and/or listed at the close of business December 31, 2007.

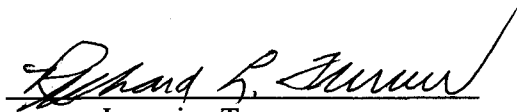
We, having separately checked this receipt, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

<u>Commonwealth Current Credit Account</u>	<u>Balance</u>
Estimated State Income Taxes	0.00
State Income Taxes	
Penalty	
Interest	
Share of fees of sheriff and deputies	
Other (List)	
Tobacco Stamp Receipts	
	<hr/>
Total Commonwealth Current Credit Account	<u>\$0.00</u>

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Signed and Witnessed:

  
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Witness (Auditor)

  
\_\_\_\_\_  
Incoming Treasurer

At December 31, 2007

