



LINDA S. FOSTER
OF THE
COUNTY OF HALIFAX

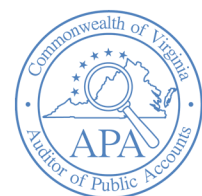
REPORT ON EXAMINATION
OF COMMONWEALTH REVENUES

MARCH 31, 2015

Auditor of Public Accounts
Martha S. Mavredes, CPA

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Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

April 2, 2015

Ruth Ann S. Oakes
Incoming Treasurer

Linda S. Foster
Outgoing Treasurer

Board of Supervisors
County of Halifax

Independent Auditor's Report

We have examined the accompanying Treasurer Turnover Receipts of Assets of Linda S. Foster, Treasurer of the County of Halifax, at March 31, 2015. 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 March 31, 2015 and to turn over the assets, accounts, and records of the office to Ruth Ann S. Oakes, 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 Linda S. Foster, Treasurer of the County of Halifax, Virginia turned over to the incoming treasurer at March 31, 2015.

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

COUNTY OF HALIFAX, VIRGINIA
TURNOVER RECEIPT OF UNREMITTED COMMONWEALTH COLLECTIONS
FROM OUTGOING TREASURER TO INCOMING TREASURER

At March 31, 2015

Received of Linda S. Foster, Outgoing Treasurer of the County of Halifax, Virginia, by Ruth Ann S. Oakes, Incoming Treasurer of the County of Halifax, Virginia, the item or items as hereinafter described and/or listed at the close of business March 31, 2015.

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

Signed and Witnessed:

Randall S. Johnson
Witness (Auditor)

Ruth S. Oakes
Incoming Treasurer

Linda S. Foster
Outgoing Treasurer

COUNTY OF HALIFAX, VIRGINIA
TURNOVER RECEIPT OF UNCOLLECTED STATE TAXES
FROM OUTGOING TREASURER TO INCOMING TREASURER
At March 31, 2015

Received of Linda S. Foster, Outgoing Treasurer of the County of Halifax, Virginia, by Ruth Ann S. Oakes, Incoming Treasurer of the County of Halifax, Virginia, the item or items as hereinafter described and/or listed at the close of business March 31, 2015.

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>
2014 State Income Taxes	\$2,475
Total (Exclusive of penalty on past due items)	<u>\$2,475</u>

Signed and Witnessed:

Randall S. Johnson
Witness (Auditor)

Ruth S. Oakes
Incoming Treasurer

Linda S. Foster
Outgoing Treasurer