



**F. R. YOUNG, JR.  
OF THE  
COUNTY OF GRAYSON**

**REPORT ON EXAMINATION  
OF  
COMMONWEALTH REVENUES**

**AS OF  
DECEMBER 4, 2013**

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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

December 30, 2013

Robert Kelly Haga  
Incoming Treasurer

F. R. Young, Jr.  
Outgoing Treasurer

Board of Supervisors  
County of Grayson

## Independent Auditor's Report

We have examined the accompanying Treasurer Turnover Receipts of Assets of F. R. Young, Jr., Treasurer of the County of Grayson, at December 4, 2013. 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 4, 2013 and to turn over the assets, accounts, and records of the office to Robert Kelly Haga, 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 F. R. Young, Jr., Treasurer of the County of Grayson, Virginia turned over to the incoming treasurer at December 4, 2013.

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

COUNTY OF GRAYSON, VIRGINIA

TURNOVER RECEIPT OF UNREMITTED COMMONWEALTH COLLECTIONS  
FROM OUTGOING TREASURER TO INCOMING TREASURER

At December 4, 2013

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Received of Fields R. Young, Jr., Outgoing Treasurer of the County of Grayson, Virginia, by Robert Kelly Haga, Incoming Treasurer of the County of Grayson, Virginia, the item or items as hereinafter described and/or listed at the close of business December 4, 2013.


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.

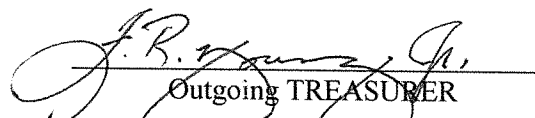
<u>Commonwealth Current Credit Account</u>	<u>Balance</u>
Share of fees of sheriff and deputies	359.91
Total Commonwealth Current Credit Account	<u>\$ 359.91</u>

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Signed and Witnessed:

Brenda Watkins  
Witness (Auditor)

  
Incoming TREASURER

  
Outgoing TREASURER

COUNTY OF GRAYSON, VIRGINIA  
TURNOVER RECEIPT OF UNCOLLECTED STATE TAXES  
FROM OUTGOING TREASURER TO INCOMING TREASURER

At December 4, 2013

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Received of Fields R. Young, Jr., Outgoing Treasurer of the County of Grayson, Virginia, by Robert Kelly Haga, Incoming Treasurer of the County of Grayson, Virginia, the item or items as hereinafter described and/or listed at the close of business December 4, 2013.

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>
2012 State Income Taxes	\$185.00
	<hr/>
Total (Exclusive of penalty on past due items)	<u>\$185.00</u>

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Signed and Witnessed:

Brenda Watkins  
Witness (Auditor)

Robert Kelly Haga  
Incoming Treasurer

Fields R. Young Jr.  
Outgoing Treasurer