

**ILVA M. JAMES**  
**of the**  
**COUNTY OF NORTHAMPTON**

**REPORT ON EXAMINATION**  
**of**  
**COMMONWEALTH REVENUES**

**AS OF**  
**APRIL 30, 2011**



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# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

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

May 20, 2011

Cynthia S. Bradford  
Incoming Treasurer

Ilva M. James  
Outgoing Treasurer

Board of Supervisors  
County of Northampton

## Independent Auditor's Report

We have examined the accompanying Treasurer Turnover Receipts of Assets of Ilva M. James, Treasurer of the County of Northampton, at April 30, 2011. 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 April 30, 2011 and to turn over the assets, accounts, and records of the office to Cynthia S. Bradford, 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 Ilva M. James, Treasurer of the County of Northampton, Virginia turned over to the incoming treasurer at April 30, 2011.

AUDITOR OF PUBLIC ACCOUNTS

WJK: clj

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

At April 30, 2011

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Received of Ilva M. James, Outgoing Treasurer of the County of Northampton, Virginia, by Cynthia S. Bradford, Incoming Treasurer of the County of Northampton, Virginia, the item or items as hereinafter described and/or listed at the close of business April 30, 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>
Estimated State Income Taxes 2011 (#158)	1,000.00
State Income Taxes 2010 (#12, 16, 31, 185)	717.00
Penalty	
Interest	
Share of fees of sheriff and deputies	
Other (List)	
Tobacco Stamp Receipts	
	<hr/>
Total Commonwealth Current Credit Account	<u>\$ 1,717.00</u>

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Signed and Witnessed:

K. J. Lawrence  
Witness (Auditor)

Cynthia S. Bradford  
Incoming Treasurer

COUNTY OF NORTHAMPTON, VIRGINIA  
TURNOVER RECEIPT OF UNCOLLECTED STATE TAXES  
FROM OUTGOING TREASURER TO INCOMING TREASURER  
At April 30, 2011

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Received of Ilva M. James, Outgoing Treasurer of the County of Northampton, Virginia, by Cynthia S. Bradford, Incoming Treasurer of the County of Northampton, Virginia, the item or items as hereinafter described and/or listed at the close of business April 30, 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>Year</u>	<u>Base Tax</u>
2010 State Income Taxes	\$9,346.00
Total (Exclusive of penalty on past due items)	<u>\$9,346.00</u>

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Signed and Witnessed:

Katherine H. Lawrence  
Witness (Auditor)

Cynthia S. Bradford  
Incoming Treasurer