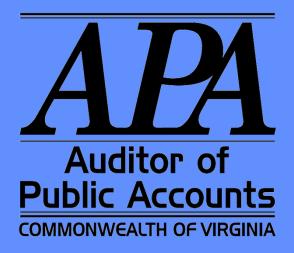
# ILVA M. JAMES of the COUNTY OF NORTHAMPTON

REPORT ON EXAMINATION

of

COMMONWEALTH REVENUES

AS OF APRIL 30, 2011



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### Commonwealth of Hirginia

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 <u>Code of Virginia</u> 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: cli

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

At April 30, 2011

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.

Ralance

Commonwealth Current Credit Account

Commonwealth Current Credit Account	Balance
Estimated State Income Taxes 2011 (#158) State Income Taxes 2010 (#12, 16, 31, 185) Penalty Interest Share of fees of sheriff and deputies Other (List) Tobacco Stamp Receipts	1,000.00 717.00
Total Commonwealth Current Credit Account	\$ 1,717,00
Signed and Witnessed:	
Witness (Auditor)  Light Son  Light Son  Incoming Treasure	er er

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

At April 30, 2011

Received of Ilva M. James, Outgoing Trea- by Cynthia S. Bradford, Incoming Treasurer of the items as hereinafter described and/or listed at the cla	surer of the County of Northampton, Virginia, County of Northampton, Virginia, the item or ose of business April 30, 2011.
We, having separately checked this receip same and do hereby accept the credit and the cha signatures hereto.	ot, do hereby certify as to the correctness of rge on account as evidenced by affixing our
Year	Base Tax
2010 State Income Taxes	\$9,346.00
Total (Exclusive of penalty on past due items)	\$9.346.00
signed and Witnessed:	
Katherine St. Lawrence Witness (Auditor)	Cything Balfarl