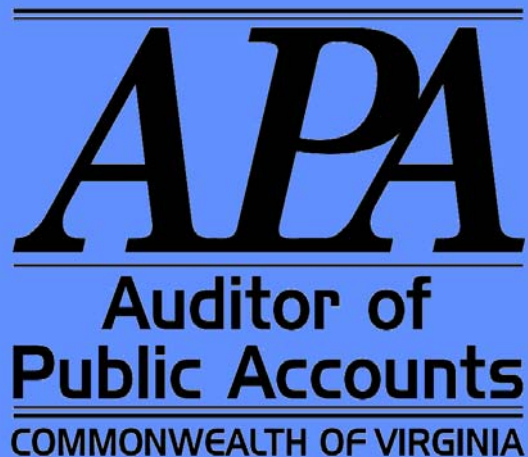


**MARY D. TURMAN, TREASURER
OF THE
COUNTY OF FLOYD**

**REPORT ON EXAMINATION
OF
COMMONWEALTH REVENUES**

**AS OF
DECEMBER 29, 2011**



– TABLE OF CONTENTS –

	<u>Pages</u>
Independent Auditor’s Report	1
Turnover Receipts:	
Turnover Receipt of Unremitted Commonwealth Collections from Outgoing Treasurer to Incoming Treasurer at December 29, 2011	2
Turnover Receipt of Uncollected State Taxes from Outgoing Treasurer to Incoming Treasurer at December 29, 2011	3



Commonwealth of Virginia

Auditor of Public Accounts

Walter J. Kucharski
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

January 27, 2012

Melissa M. Keith
Incoming Treasurer

Mary D. Turman
Outgoing Treasurer

Board of Supervisors
County of Floyd

Independent Auditor's Report

We have examined the accompanying Treasurer Turnover Receipts of Assets of Mary D. Turman, Treasurer of the County of Floyd, at December 29, 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 December 29, 2011 and to turn over the assets, accounts, and records of the office to Melissa M. Keith, 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 Mary D. Turman, Treasurer of the County of Floyd, Virginia turned over to the incoming treasurer at December 29, 2011.

AUDITOR OF PUBLIC ACCOUNTS

WJK:alh

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

At December 29, 2011

Received of Mary D. Turman, Outgoing Treasurer of the County of Floyd, Virginia, by Melissa M. Keith, Incoming Treasurer of the County of Floyd, Virginia, the item or items as hereinafter described and/or listed at the close of business December 29, 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	0.00
State Income Taxes	0.00
Penalty	0.00
Interest	0.00
Share of fees of sheriff and deputies	0.00
Other Excess Commonwealth Attorney Fees	0.00
Tobacco Stamp Receipts	0.00
	<hr/>
Total Commonwealth Current Credit Account	<u>\$0.00</u>

Signed and Witnessed:

Brenda Watkins

Witness (Auditor)

Melissa M. Keith

Incoming Treasurer

Mary D. Turman

Outgoing Treasurer

COUNTY OF FLOYD, VIRGINIA
TURNOVER RECEIPT OF UNCOLLECTED STATE TAXES
FROM OUTGOING TREASURER TO INCOMING TREASURER
At December 29, 2011

Received of Mary D. Turman, Outgoing Treasurer of the County of Floyd, Virginia, by Melissa M. Keith, Incoming Treasurer of the County of Floyd, Virginia, the item or items as hereinafter described and/or listed at the close of business December 29, 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	\$ 0.00

Total (Exclusive of penalty on past due items)	<u>\$ 0.00</u>
---------------------------------------------------	----------------

Signed and Witnessed:

Brenda Watkins
Witness (Auditor)

Melissa M. Keith
Incoming Treasurer

Mary D. Turman
Outgoing Treasurer