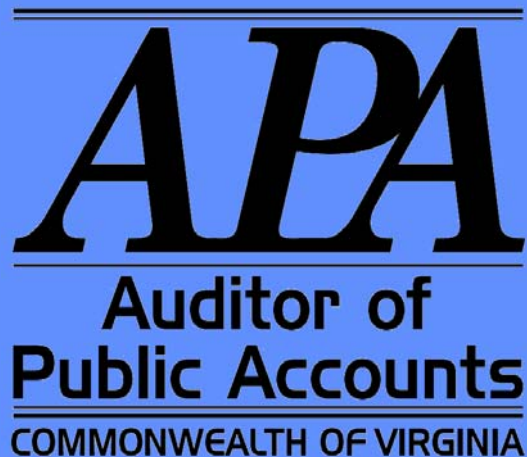


**JOANN S. SHEWEY, TREASURER**  
**of the**  
**COUNTY OF BLAND**

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

**AS OF**  
**DECEMBER 31, 2007**



- 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 31, 2007	2
Turnover Receipt of Uncollected State Taxes from Outgoing Treasurer to Incoming Treasurer at December 31, 2007	3



# Commonwealth of Virginia

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

**Walter J. Kucharski, Auditor**

January 30, 2008

John F. Goins  
Incoming Treasurer

JoAnn S. Shewey  
Outgoing Treasurer

Board of Supervisors  
County of Bland

## Independent Auditor's Report

We have examined the accompanying Treasurer Turnover Receipts of Assets of JoAnn S. Shewey, Treasurer of the County of Bland, at December 31, 2007. 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 31, 2007 and to turn over the assets, accounts, and records of the office to John F. Goins, 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 JoAnn S. Shewey, Treasurer of the County of Bland, Virginia turned over to the incoming treasurer at December 31, 2007.

AUDITOR OF PUBLIC ACCOUNTS

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

At December 31, 2007

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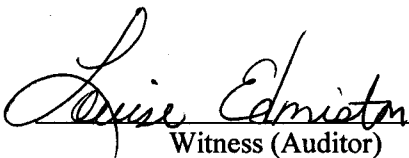
Received of JoAnn S. Shewey, Outgoing Treasurer of the County of Bland, Virginia, by John F. Goins, Incoming Treasurer of the County of Bland, Virginia, the item or items as hereinafter described and/or listed at the close of business December 31, 2007.

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.

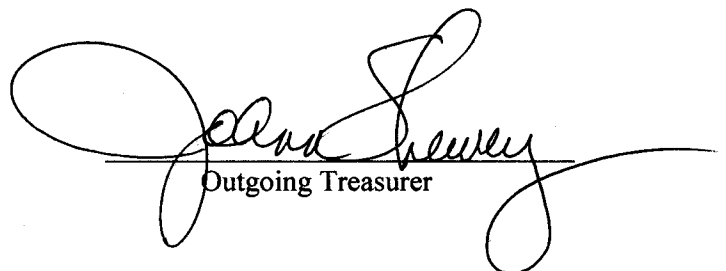
<u>Commonwealth Current Credit Account</u>	<u>Balance</u>
Estimated State Income Taxes	0.00
State Income Taxes	0.00
Penalty	0.00
Interest	0.00
Share of fees of sheriff and deputies	0.00
Other (List)	0.00
Tobacco Stamp Receipts	0.00
<hr/>	
Total Commonwealth Current Credit Account	<u>\$ 0.00</u>

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Signed and Witnessed:

  
Witness (Auditor)

  
Incoming Treasurer

  
Outgoing Treasurer

COUNTY OF BLAND, VIRGINIA  
TURNOVER RECEIPT OF UNCOLLECTED STATE TAXES  
FROM OUTGOING TREASURER TO INCOMING TREASURER  
At December 31, 2007

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Received of JoAnn S. Shewey, Outgoing Treasurer of the County of Bland, Virginia, by John F. Goins, Incoming Treasurer of the County of Bland, Virginia, the item or items as hereinafter described and/or listed at the close of business December 31, 2007.


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.

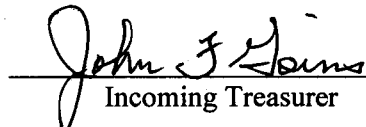
<u>Year</u>	<u>Base Tax</u>
2006 State Income Taxes	\$0.00

Total (Exclusive of penalty on past due items)	<u>\$ 0.00</u>
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Signed and Witnessed:

  
Witness (Auditor)

  
Incoming Treasurer

  
Outgoing Treasurer

