

**JANET M. BELTER, TREASURER
OF THE
COUNTY OF APPOMATTOX**

**REPORT ON EXAMINATION
OF
COMMONWEALTH REVENUES**

**AS OF
JUNE 30, 2013**

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Commonwealth of Virginia

Auditor of Public Accounts

Martha S. Mavredes, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

November 1, 2013

Alice Gillette
Incoming Treasurer

Janet M. Belter
Outgoing Treasurer

Board of Supervisors
County of Appomattox

Independent Auditor's Report

We have examined the accompanying Treasurer Turnover Receipts of Assets of Janet M. Belter, Treasurer of the County of Appomattox, at June 30, 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 June 30, 2013 and to turn over the assets, accounts, and records of the office to Alice Gillette, 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 Janet M. Belter, Treasurer of the County of Appomattox, Virginia turned over to the incoming treasurer at June 30, 2013.

AUDITOR OF PUBLIC ACCOUNTS

MSM:kwv

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

At June 30, 2013

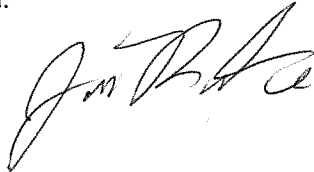
Received of Janet M. Belter, Outgoing Treasurer of the County of Appomattox, Virginia, by Alice Gillette, Incoming Treasurer of the County of Appomattox, Virginia, the item or items as hereinafter described and/or listed at the close of business June 30, 2013.

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>
Estimated State Income Taxes	825.00
State Income Taxes	544.00
	<hr/>
Total Commonwealth Current Credit Account	<u>\$ 1,369.00</u>

Signed and Witnessed:

Witness (Auditor):



Incoming Treasurer:



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

At June 30, 2013

Received of Janet M. Belter, Outgoing Treasurer of the County of Appomattox, Virginia, by Alice Gillette, Incoming Treasurer of the County of Appomattox, Virginia, the item or items as hereinafter described and/or listed at the close of business June 30, 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	\$3,270.19
Total (Exclusive of penalty on past due items)	<u>\$3,270.19</u>

Signed and Witnessed:

Witness (Auditor):



Incoming Treasurer:

