

ROBERT L. MEARS, TREASURER
of the
COUNTY OF FAIRFAX

REPORT ON EXAMINATION
of
COMMONWEALTH REVENUES

AS OF
APRIL 30, 2008

APA

Auditor of
Public Accounts

COMMONWEALTH OF VIRGINIA

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Commonwealth of Virginia

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

Walter J. Kucharski, Auditor

June 6, 2008

Victor L. Garcia
Incoming Director of Finance

Robert L. Mears
Outgoing Director of Finance

Board of Supervisors
County of Fairfax

Independent Auditor's Report

We have examined the accompanying Treasurer Turnover Receipts of Assets of Robert L. Mears, Director of Finance of the County of Fairfax, at April 30, 2008. All records supporting the amounts in the receipts are the Director of Finance'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 Director of Finance, serving as Treasurer, leaves office. The examination was performed to determine the accountability of the Director of Finance at April 30, 2008 and to turn over the assets, accounts, and records of the office to Victor L. Garcia, the acting Director of Finance.

In our opinion, based on our examination, the receipts referred to above present fairly, in all material respects, Commonwealth's assets of Robert L. Mears, Director of Finance of the County of Fairfax, Virginia turned over to the incoming Director of Finance at April 30, 2008.

AUDITOR OF PUBLIC ACCOUNTS

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

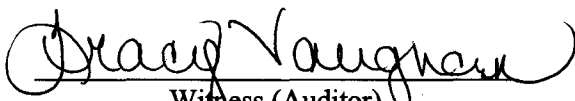
At April 30, 2008

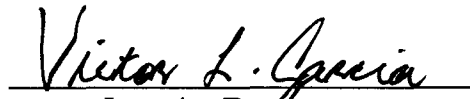
Received of Robert L. Mears, Outgoing Treasurer of the County of Fairfax, Virginia, by Victor L. Garcia, Incoming Treasurer of the County of Fairfax, Virginia, the item or items as hereinafter described and/or listed at the close of business April 30, 2008.

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	
State Income Taxes	
Penalty	
Interest	
Share of fees of sheriff and deputies	468.00
Other (List)	
Tobacco Stamp Receipts	
	<hr/>
Total Commonwealth Current Credit Account	<u>\$ 468.00</u>

Signed and Witnessed:


Witness (Auditor)


Incoming Treasurer


Outgoing Treasurer

