

Danny L. Edwards, Treasurer
of the County of Dickenson, Virginia

Report on Examination of Commonwealth Revenues
As of December 30, 2015

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INDEPENDENT ACCOUNTANT'S REPORT

Angela D. Rakes
Incoming Treasurer
County of Dickenson, Virginia

David Yates, Board Chairman
County of Dickenson, Virginia

Martha S. Mavredes, CPA
Auditor of Public Accounts

We have examined the Turnover Receipt of Unremitted Commonwealth Collections and the Receipt of Uncollected State Taxes of Danny L. Edwards, former Treasurer of the County of Dickenson, Virginia as of December 30, 2015. The outgoing Treasurer is responsible for the Turnover Receipt of Unremitted Commonwealth Collections and the Receipt of Uncollected State Taxes. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the Turnover Receipt of Unremitted Commonwealth Collections and the Receipt of Uncollected State Taxes and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, the schedules referred to above presents, in all material respects, the Turnover Receipt of Unremitted Commonwealth Collections and the Receipt of Uncollected State Taxes of Danny L. Edwards, former Treasurer of the County of Dickenson, Virginia as of December 30, 2015 based on Chapter 7 of the *Specifications for Audits of Counties, Cities, and Towns* issued by the Auditor of Public Accounts.

Brown, Edwards & Company, L.L.P.

CERTIFIED PUBLIC ACCOUNTANTS

Roanoke, Virginia
January 28, 2016

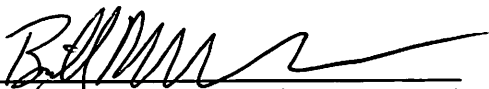
COUNTY OF DICKENSON, VIRGINIA
TURNOVER RECEIPT OF UNREMITTED COMMONWEALTH COLLECTIONS
FROM OUTGOING TREASURER TO INCOMING TREASURER
At December 30, 2015

Received of Danny L. Edwards, Outgoing Treasurer of the County of Dickenson, Virginia, by Angela D. Rakes, Incoming Treasurer of the County of Dickenson, Virginia, the item or items as herinafter described and/or listed at the close of business December 30, 2015.

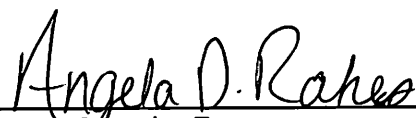
We have separately checked this receipt, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

<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	-
Commonwealth's Attorney excess collection program fees	-
Total Commonwealth Current Credit Account	<u>\$ -</u>

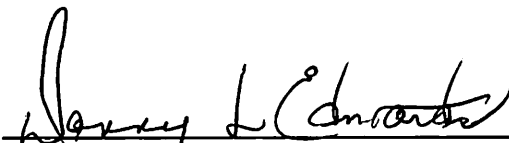
Signed and Witnessed:



Witness (Independent Accountant)



Incoming Treasurer



Outgoing Treasurer

COUNTY OF DICKENSON, VIRGINIA
TURNOVER RECEIPT OF UNCOLLECTED STATE TAXES
FROM OUTGOING TREASURER TO INCOMING TREASURER
At December 30, 2015

Received of Danny L. Edwards, Outgoing Treasurer of the County of Dickenson, Virginia, by Angela D. Rakes, Incoming Treasurer of the County of Dickenson, Virginia, the item or items as herinafter described and/or listed at the close of business December 30, 2015.

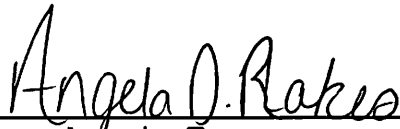
We have separately checked this receipt, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

<u>Year</u>	<u>Base Tax</u>
2014 State Income Taxes	\$ 1,388.00
 Total (Exclusive of penalty on past due items)	 \$ 1,388.00

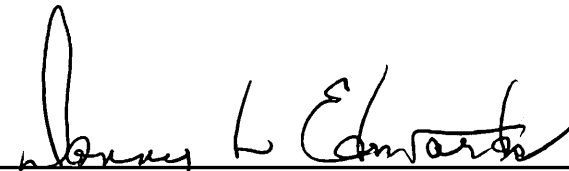
Signed and Witnessed:



Witness (Independent Accountant)



Incoming Treasurer



Outgoing Treasurer