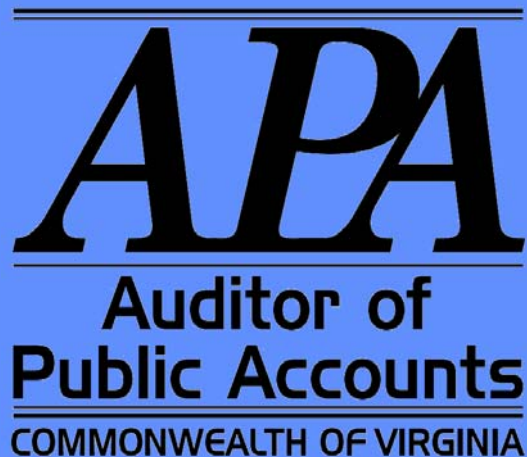


MARIANNE W. THORPE, TREASURER
of the
COUNTY OF CHARLOTTE

REPORT ON EXAMINATION
of
COMMONWEALTH REVENUES

AS OF
DECEMBER 31, 2007



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Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

February 5, 2008

Patricia P. Berkeley
Incoming Treasurer

Marianne W. Thorpe
Outgoing Treasurer

Board of Supervisors
County of Charlotte

Independent Auditor's Report

We have examined the accompanying Treasurer Turnover Receipts of Assets of Marianne W. Thorpe, Treasurer of the County of Charlotte, 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 Patricia P. Berkeley, 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 Marianne W. Thorpe, Treasurer of the County of Charlotte, Virginia turned over to the incoming treasurer at December 31, 2007.

AUDITOR OF PUBLIC ACCOUNTS

KWV:clj

At December 31, 2007

At December 31, 2007

