MARIANNE W. THORPE, TREASURER of the COUNTY OF CHARLOTTE

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 Hirginia

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 <u>Code of Virginia</u> 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

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

At December 31, 2007

Received of Marianne W Thorpe, Outgoing Treasurer of the County of Charlotte, Virginia, by Patricia P. Berkeley, Incoming Treasurer of the County of Charlotte, 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.

Commonwealth Current Credit Account			Balance
	Estimated State In State Income Taxon Penalty Interest Share of fees of sl Other (List) Tobacco Stam	es heriff and deputies	
	Total Commonwealth Co	urrent Credit Account	<u>\$0</u>
Signed and Witnessed:			
Kimberly Witness (Au	<u>Ghlace</u>	Incoming Trea	Bule ley surer

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

At December 31, 2007

Received of Marianne W Thorpe, Outgoing Treasurer of the County of Charlotte, Virginia, by Patricia P. Berkeley, Incoming Treasurer of the County of Charlotte, 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.

Year		Base Tax
2006 State Income Taxes		\$4,505.40

Total (Exclusive of penalty		
on past due items)		<u>\$4,505.40</u>
Signed and Witnessed:		
Signed and Withoused.		
1/ :	0, 0)
Simberly Wallace	latercia t.	Dulley
Witness (Auditor)	Incoming Treasur	rer