

ELIZABETH A. LEDGERTON
of the
COUNTY OF FAUQUIER
REPORT ON EXAMINATION
of
COMMONWEALTH REVENUES

AS OF
JANUARY 31, 2013



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Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

February 19, 2013

Tanya Remson Wilcox
Incoming Treasurer

Elizabeth A. Ledgerton
Outgoing Treasurer

Board of Supervisors
County of Fauquier

Independent Auditor's Report

We have examined the accompanying Treasurer Turnover Receipts of Assets of Elizabeth A. Ledgerton, Treasurer of the County of Fauquier, at January 31, 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 January 31, 2013 and to turn over the assets, accounts, and records of the office to Tanya Remson Wilcox, 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 Elizabeth A. Ledgerton, Treasurer of the County of Fauquier, Virginia turned over to the incoming treasurer at January 31, 2013.

AUDITOR OF PUBLIC ACCOUNTS

MSM:clj

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

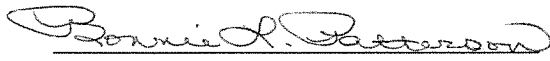
At January 31, 2013

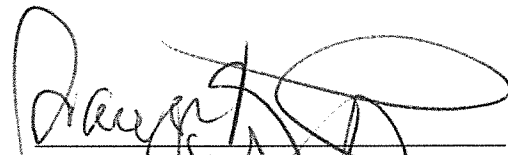
Received of Elizabeth A. Ledgerton, Outgoing Treasurer of the County of Fauquier, Virginia, by Tanya Remson Wilcox, Incoming Treasurer of the County of Fauquier, Virginia, the item or items as hereinafter described and/or listed at the close of business January 31, 2013.

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 | \$ 900 |
| State Income Taxes | |
| Penalty | |
| Interest | |
| Share of fees of sheriff and deputies | 2,563 |
| Other (List) | |
| Tobacco Stamp Receipts | |
| | <hr/> |
| Total Commonwealth Current Credit Account | <u>\$ 3,463</u> |

Signed and Witnessed:


Witness (Auditor)


Incoming Treasurer

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

At January 31, 2013

Received of Elizabeth A. Ledgerton, Outgoing Treasurer of the County of Fauquier, Virginia, by Tanya Remson Wilcox, Incoming Treasurer of the County of Fauquier, Virginia, the item or items as hereinafter described and/or listed at the close of business January 31, 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> |
|-------------------------|-----------------|
| 2011 State Income Taxes | \$ 63,941 |

| | |
|---|------------------|
| Total (Exclusive of penalty on past due items) | <u>\$ 63,941</u> |
|---|------------------|

Signed and Witnessed:

Bonnie L. Patterson
Witness (Auditor)

Tanya Remson Wilcox
Incoming Treasurer