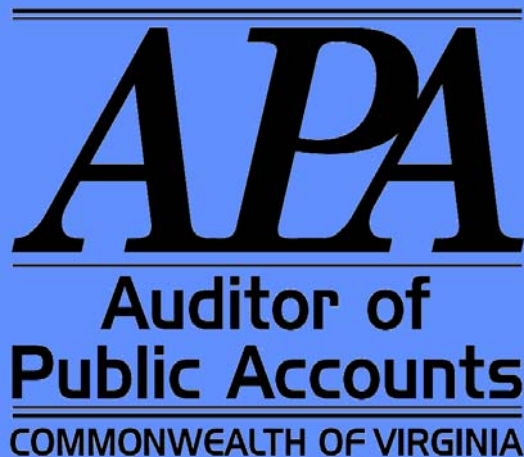


RITA T. HOLBROOK, TREASURER
of the
COUNTY OF WISE

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

Delores W. Smith
Incoming Treasurer

Rita T. Holbrook
Outgoing Treasurer

Board of Supervisors
County of Wise

Independent Auditor's Report

We have examined the accompanying Treasurer Turnover Receipts of Assets of Rita T. Holbrook, Treasurer of the County of Wise, 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 Delores W. Smith, 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 Rita T. Holbrook, Treasurer of the County of Wise, Virginia turned over to the incoming treasurer at December 31, 2007.

AUDITOR OF PUBLIC ACCOUNTS

KWV:clj

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

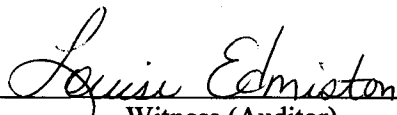
At December 31, 2007

Received of Rita T Holbrook, Outgoing Treasurer of the County of Wise, Virginia, by Delores W. Smith, Incoming Treasurer of the County of Wise, 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.

	<u>Commonwealth Current Credit Account</u>	<u>Balance</u>
	Estimated State Income Taxes	0.00
	State Income Taxes	0.00
	Penalty	0.00
	Interest	0.00
JAN 22 '08 AM 11:47	Share of fees of sheriff and deputies	0.00
	Other (List)	
	Tobacco Stamp Receipts	0.00
	Total Commonwealth Current Credit Account	<u>\$0.00</u>

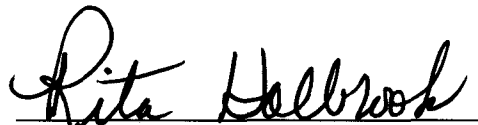
Signed and Witnessed:



Witness (Auditor)



Incoming Treasurer



Outgoing Treasurer

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

At December 31, 2007

Received of Rita T Holbrook, Outgoing Treasurer of the County of Wise, Virginia, by Delores W. Smith, Incoming Treasurer of the County of Wise, 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.

<u>Year</u>	<u>Base Tax</u>
2006 State Income Taxes	\$28,801.72

JAN 22 '08 AM 11:47

Total (Exclusive of penalty on past due items)	<u>\$ 28,801.72</u>
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Signed and Witnessed:

Louise Edmiston
Witness (Auditor)

Delores W. Smith
Incoming Treasurer

Rita Holbrook
Outgoing Treasurer

