ANDREW J. MULLINS, TREASURER of the COUNTY OF DICKENSON

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

January 30, 2008

Danny L. Edwards Incoming Treasurer

Andrew J. Mullins, Jr Outgoing Treasurer

Board of Supervisors County of Dickenson

Independent Auditor's Report

We have examined the accompanying Treasurer Turnover Receipts of Assets of Andrew J. Mullins, Jr, Treasurer of the County of Dickenson, 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 Danny L. Edwards, 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 Andrew J. Mullins, Jr, Treasurer of the County of Dickenson, Virginia turned over to the incoming treasurer at December 31, 2007.

AUDITOR OF PUBLIC ACCOUNTS

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

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At December 31, 2007

Received of Andrew J Mullins Jr, Outgoing Treasurer of the County of Dickenson, Virginia, by Danny L. Edwards, Incoming Treasurer of the County of Dickenson, 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 Income Taxes	0.00
State Income Taxes	0.00
Penalty	0.00
Interest	0.00
Share of fees of sheriff and deputies	0.00
Other (List)	0.00
Tobacco Stamp Receipts	0.00
Total Commonwealth Current Credit Account	\$0.00

Signed and Witnessed:

Witness (Auditor)

Incoming Treasurer

Outgoing Treasurer

COUNTY OF DICKENSON, VIRGINIA TURNOVER RECEIPT OF UNCOLLECTED STATE TAXES

FROM OUTGOING TREASURER TO INCOMING TREASURER

At December 31, 2007

Received of Andrew J Mullins Jr, Outgoing Treasurer of the County of Dickenson, Virginia, by Danny L. Edwards, Incoming Treasurer of the County of Dickenson, 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>	Base Tax
2006 State Income Taxes	\$2,846.00
Total (Exclusive of penalty	
on past due items)	<u>\$2,846.00</u>
Signed and Witnessed:	
Duis Comiston	Daniey h Shoots
/ Witness (Auditor)	Incoming Treasurer

Outgoing Treasurer