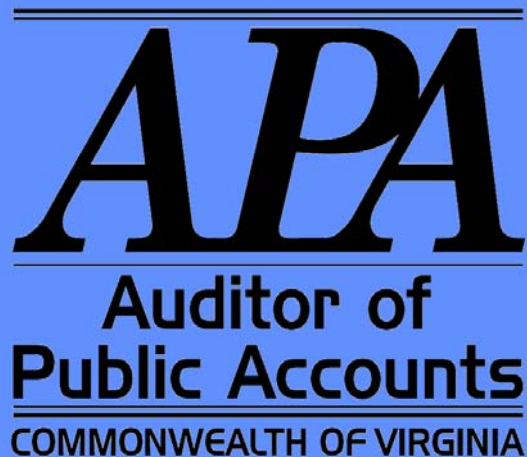


**SHERYL L. TAYLOR, TREASURER  
OF THE  
COUNTY OF RUSSELL**

**REPORT ON EXAMINATION  
OF  
COMMONWEALTH REVENUES**

**AS OF  
NOVEMBER 30, 2009**



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# Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295

Richmond, Virginia 23218

**Walter J. Kucharski, Auditor**

December 9, 2009

Patrick L. Thompson  
Incoming Treasurer

Sheryl L. Taylor  
Outgoing Treasurer

Board of Supervisors  
County of Russell

## Independent Auditor's Report

We have examined the accompanying Treasurer Turnover Receipts of Assets of Sheryl L. Taylor, Treasurer of the County of Russell, at November 30, 2009. 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 November 30, 2009 and to turn over the assets, accounts, and records of the office to Patrick L. Thompson, 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 Sheryl L. Taylor, Treasurer of the County of Russell, Virginia turned over to the incoming treasurer at November 30, 2009.

AUDITOR OF PUBLIC ACCOUNTS

WJK: kwv

**At November 30, 2009**

<u>Commonwealth Current Credit Account</u>	<u>Balance</u>
Estimated State Income Taxes	0
Share of fees of sheriff and deputies	0
Total Commonwealth Current Credit Account	\$ 0

Sheryl L. Taylor  
Outgoing Treasurer

COUNTY OF RUSSELL, VIRGINIA  
TURNOVER RECEIPT OF UNCOLLECTED STATE TAXES  
FROM OUTGOING TREASURER TO INCOMING TREASURER  
At November 30, 2009

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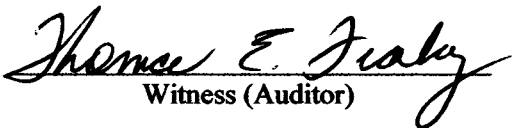
Received of Sheryl L. Taylor, Outgoing Treasurer of the County of Russell, Virginia, by Patrick L. Thompson, Incoming Treasurer of the County of Russell, Virginia, the item or items as hereinafter described and/or listed at the close of business November 30, 2009.

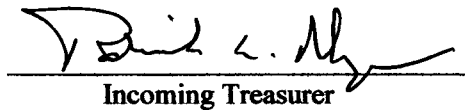
We, having separately checked this receipt, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

<u>Year</u>	<u>Base Tax</u>
2008 State Income Taxes	\$21,207.28
Total (Exclusive of penalty on past due items)	<u>\$ 21,207.28</u>

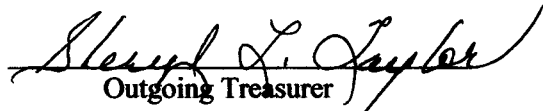
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Signed and Witnessed:

  
Witness (Auditor)

  
Incoming Treasurer

12-1-09

  
Outgoing Treasurer