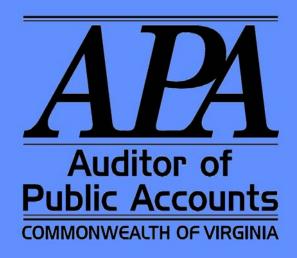
DONNA S. HUDSON, CHIEF DEPUTY TREASURER of the COUNTY OF PITTSYLVANIA

REPORT ON EXAMINATION of COMMONWEALTH REVENUES

AS OF MAY 19, 2008



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Commonwealth of Hirginia

Walter J. Kucharski, Auditor

Auditor of Public Accounts P.O. Box 1295 Richmond, Virginia 23218

June 6, 2008

Glen A. Brown Incoming Treasurer

Donna S. Hudson Chief Deputy Treasurer

Board of Supervisors County of Pittsylvania

Independent Auditor's Report

We have examined the accompanying Treasurer Turnover Receipts of Assets of Donna S. Hudson, Chief Deputy Treasurer of the County of Pittsylvania, at May 19, 2008. 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 May 19, 2008 and to turn over the assets, accounts, and records of the office to Glen A. Brown, 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 Donna S. Hudson, Chief Deputy Treasurer of the County of Pittsylvania, Virginia turned over to the incoming treasurer at May 19, 2008.

AUDITOR OF PUBLIC ACCOUNTS

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

At May 19, 2008

Received of Donna S. Hudson, Outgoing Treasurer of the County of Pittsylvania, Virginia, by Glen A. Brown, Incoming Treasurer of the County of Pittsylvania, Virginia, the item or items as hereinafter described and/or listed at the close of business May 19, 2008.

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 Tax Penalty Interest Share of fees of st Other (List) Tobacco Stam	es heriff and deputies	\$5,137.00	
	Total Commonwealth C	urrent Credit Account	<u>\$5,137.00</u>	
Signed and Witnessed:				
Sunn Ti	Brown	Witness (Au	feefu ditor)	

Outgoing Chief Deputy Treasurer

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

At May 19, 2008

Received of Donna S. Hudson, Outgoing Treasurer of the County of Pittsylvania, Virginia, by Glen A. Brown, Incoming Treasurer of the County of Pittsylvania, Virginia, the item or items as hereinafter described and/or listed at the close of business May 19, 2008.

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
State Income Taxes	\$0.00
Total (Exclusive of penalty on past due items)	\$0.00
Signed and Witnessed:	
Bland & Sueum Incoming Treasurer	Witness (Auditor)

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