

**CAROLE S. MATTHEWS, TREASURER
OF THE
CITY OF PETERSBURG**

**REPORT ON EXAMINATION
OF
COMMONWEALTH REVENUES**

**AS OF
DECEMBER 31, 2009**

APA

**Auditor of
Public Accounts**

COMMONWEALTH OF VIRGINIA

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Commonwealth of Virginia

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

Walter J. Kucharski, Auditor

January 21, 2010

Kevin A. Brown
Incoming Treasurer

Carole S. Matthews
Outgoing Treasurer

City Council
City of Petersburg

Independent Auditor's Report

We have examined the accompanying Treasurer Turnover Receipts of Assets of Carole S. Matthews, Treasurer of the City of Petersburg, at December 31, 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 December 31, 2009, and to turn over the assets, accounts, and records of the office to Kevin A. Brown, 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 Carole S. Matthews, Treasurer of the City of Petersburg, Virginia, turned over to the incoming treasurer at December 31, 2009.

AUDITOR OF PUBLIC ACCOUNTS

WJK:kwv

CITY OF PETERSBURG, VIRGINIA
TURNOVER RECEIPT OF UNREMITTED COMMONWEALTH COLLECTIONS
FROM OUTGOING TREASURER TO INCOMING TREASURER
At 12/31/09

Received of Carole S. Matthews, Outgoing Treasurer of the City of Petersburg, Virginia, by Kevin A. Brown, Incoming Treasurer of the City of Petersburg, Virginia, the item or items as hereinafter described and/or listed at the close of business 12/31/09.

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
State Income Taxes
Penalty
Interest
Share of fees of sheriff and deputies
Other (List)
Tobacco Stamp Receipts

Total Commonwealth Current Credit Account

\$ 0

Signed and Witnessed:

Tracy Vaughan
Witness (Auditor)

Kevin Brown
Incoming Treasurer

Carole S. Matthews
Outgoing Treasurer

