

SHIRLEY I. SIMPSON, TREASURER
of the
COUNTY OF PITTSYLVANIA

REPORT ON EXAMINATION
of
COMMONWEALTH REVENUES

AS OF
MAY 07, 2008

APA

Auditor of
Public Accounts

COMMONWEALTH OF VIRGINIA

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Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

June 6, 2008

Donna S. Hudson
Chief Deputy Treasurer

Shirley I. Simpson
Outgoing Treasurer

Board of Supervisors
County of Pittsylvania

Independent Auditor's Report

We have examined the accompanying Treasurer Turnover Receipts of Assets of Shirley I. Simpson, Treasurer of the County of Pittsylvania, at May 7, 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 Code of Virginia requires a turnover audit whenever a treasurer leaves office. The examination was performed to determine the accountability of the Treasurer at May 7, 2008 and to turn over the assets, accounts, and records of the office to Donna S. Hudson, Chief Deputy Treasurer.

In our opinion, based on our examination, the receipts referred to above present fairly, in all material respects, Commonwealth's assets of Shirley I. Simpson, Treasurer of the County of Pittsylvania, Virginia turned over to the Chief Deputy Treasurer at May 7, 2008.

AUDITOR OF PUBLIC ACCOUNTS

MAY 23 '08 AM 11:29

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TURNOVER RECEIPT OF UNREMITTED COMMONWEALTH COLLECTIONS
FROM OUTGOING TREASURER TO INCOMING TREASURER

At May 7, 2008

Received of Shirley I. Simpson, Outgoing Treasurer of the County of Pittsylvania, Virginia, by Donna S. Hudson, Incoming Treasurer of the County of Pittsylvania, Virginia, the item or items as hereinafter described and/or listed at the close of business May 7, 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>Commonwealth Current Credit Account</u>	<u>Balance</u>
Estimated State Income Taxes	\$57,925.00
State Income Taxes	
Penalty	
Interest	
Share of fees of sheriff and deputies	
Other (List)	
Tobacco Stamp Receipts	
Total Commonwealth Current Credit Account	<u>\$57,925.00</u>

Signed and Witnessed:

Kelli Reeves
Witness (Auditor)

Donna L. Hudson
~~Incoming Treasurer~~
 Chief Deputy Treasurer

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

At May 7, 2008

Received of Shirley I. Simpson, Outgoing Treasurer of the County of Pittsylvania, Virginia, by Donna S. Hudson, Incoming Treasurer of the County of Pittsylvania, Virginia, the item or items as hereinafter described and/or listed at the close of business May 7, 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>	<u>Base Tax</u>
State Income Taxes	\$0.00
Total (Exclusive of penalty on past due items)	<u>\$0.00</u>

Signed and Witnessed:

Kelli Feakes
Witness (Auditor)

Donna S. Hudson
~~Incoming Treasurer~~
Chief Deputy Treasurer

