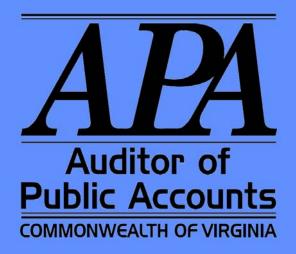
# SHIRLEY I. SIMPSON, TREASURER of the COUNTY OF PITTSYLVANIA

REPORT ON EXAMINATION

of

COMMONWEALTH REVENUES

AS OF MAY 07, 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

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 <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 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** 

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### COUNTY OF PITTSYLVANIA, VIRGINIA 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.

|                       | Balance  |             |
|-----------------------|--|-------------|
|                       | Estimated State Income Taxes State Income Taxes Penalty Interest Share of fees of sheriff and deputies Other (List) Tobacco Stamp Receipts | \$57,925.00 |
|                       |  |             |
|                       | Total Commonwealth Current Credit Account  | \$57,925.00 |
|                       |  |             |
| Signed and Witnessed: |  |             |
| Kell Witness (A       | Helles Amna Hada  uditor)  Thirt Separty Che   | ETV         |

## 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>                                    | Base Tax                                  |
|--|---|
| State Income Taxes                             | \$0.00                                    |
|  |   |
|  | ·   |
| Total (Exclusive of penalty on past due items) | \$0.00                                    |
| Signed and Witnessed:                          | . )                                       |
| Kou Feek (Auditor)                             | Incoming Treasurer Chief Alputy Greasurer |
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