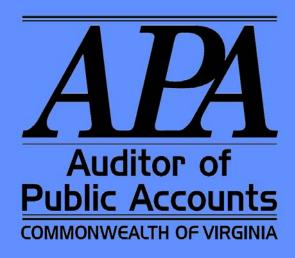
RICHARD L. TURNER, TREASURER of the CITY OF DANVILLE

REPORT ON EXAMINATION of COMMONWEALTH REVENUES

AS OF NOVEMBER 16, 2008



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Commonwealth of Hirginia

Walter J. Kucharski, Auditor

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

December 11, 2008

Lynwood L. Barbour Incoming Treasurer

Richard L. Turner Outgoing Treasurer

City Council City of Danville

Independent Auditor's Report

We have examined the accompanying Treasurer Turnover Receipts of Assets of Richard L. Turner, Treasurer of the City of Danville, at November 16, 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 November 16, 2008 and to turn over the assets, accounts, and records of the office to Lynwood L. Barbour, 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 Richard L. Turner, Treasurer of the City of Danville, Virginia turned over to the incoming treasurer at November 16, 2008.

AUDITOR OF PUBLIC ACCOUNTS

KWV/clj

CITY OF DANVILLE, VIRGINIA TURNOVER RECEIPT OF UNREMITTED COMMONWEALTH COLLECTIONS FROM OUTGOING TREASURER TO INCOMING TREASURER

At November 16, 2008

Received of Richard Turner, Outgoing Treasurer of the City of Danville, Virginia, by Lynwood L. Barbour, Incoming Treasurer of the City of Danville, Virginia, the item or items as hereinafter described and/or listed at the close of business November 16, 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 Income Taxes State Income Taxes Penalty Interest Share of fees of sheriff and deputies Other (List) Tobacco Stamp Receipts	72.00	
Total Commonwealth Current Credit Account	\$72.00	
Signed and Witnessed: Witness (Auditor) Incoming Treasure	rer	

DEC 5'08 PM3:10

CITY OF DANVILLE, VIRGINIA TURNOVER RECEIPT OF UNCOLLECTED STATE TAXES FROM OUTGOING TREASURER TO INCOMING TREASURER

At November 16, 2008

Received of Richard Turner, Outgoing Treasurer of the City of Danville, Virginia, by Lynwood L. Barbour, Incoming Treasurer of the City of Danville, Virginia, the item or items as hereinafter described and/or listed at the close of business November 16, 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
2007 State Income Taxes	S 41 1 -	\$0.00
2007 State Medite Taxes		Ψ0.00
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	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
Total (Exclusive of pena on past due items)	lty All of the state of the st	\$0.00
Signed and Witnessed:	12 (22 42 (187)	
Witness (Auditor)	Incomin	Saleu /