

**RICHARD L. TURNER, TREASURER**

**of the**

**CITY OF DANVILLE**

**REPORT ON EXAMINATION**

**of**

**COMMONWEALTH REVENUES**

**AS OF**

**NOVEMBER 16, 2008**

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***APA***

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**Auditor of  
Public Accounts**

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**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**

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 Code of Virginia 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

At 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.

Balance

72.00

\$72.00

Kalipees

*[Signature]*

### Incoming Treasurer

DEC 5 '08 PM 3:10

At 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>	<u>Base Tax</u>
2007 State Income Taxes	\$0.00
Total (Exclusive of penalty on past due items)	\$0.00

Kelli Peckes  
Witness (Auditor)

  
Incoming Treasurer

