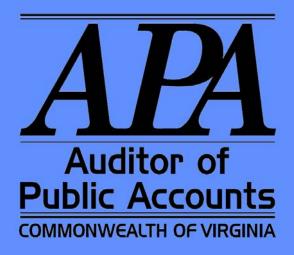
CAROLE S. MATTHEWS, TREASURER OF THE CITY OF PETERSBURG

REPORT ON EXAMINATION OF COMMONWEALTH REVENUES

AS OF DECEMBER 31, 2009



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Commonwealth of Hirginia

Walter J. Kucharski, Auditor

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

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 <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 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 Accoun	<u>t</u>	Balance
Estimated State Income Taxes		
State Income Taxes Penalty		
Interest		
Share of fees of sheriff and deputies	S	
Other (List) Tobacco Stamp Receipts		
Total Commonwealth Current (Credit Account	\$ 0
Signed and Witnessed:		
Vitness (Auditor)	Kluin Brand Incoming Treas	urer
	Carale S. Outgoing Treas	Matthewers

CITY OF PETERSBURG, VIRGINIA TURNOVER RECEIPT OF UNCOLLECTED STATE TAXES 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.

<u>Year</u>	Base Tax
[YEAR] State Income Taxes	\$
Total (Exclusive of penalty on past due items)	\$ 0
Signed and Witnessed:	,
Gracy Vaughan Vitness (Auditor)	Incoming Treasurer

Outgoing Treasurer