

**CAROLE S. MATTHEWS, TREASURER  
OF THE  
CITY OF PETERSBURG**

**REPORT ON EXAMINATION  
OF  
COMMONWEALTH REVENUES**

**AS OF  
DECEMBER 31, 2009**

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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

**Auditor of Public Accounts**

**P.O. Box 1295**

**Richmond, Virginia 23218**

**Walter J. Kucharski, Auditor**

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 Code of Virginia 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

**At 12/31/09**

