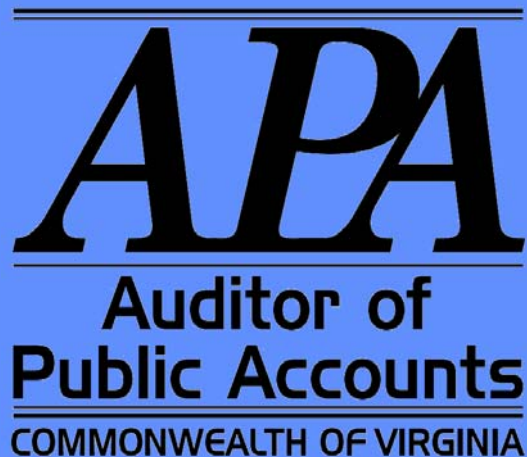


**JENNIFER J. BROWN TREASURER
OF THE
CITY OF CHARLOTTESVILLE**

**REPORT ON EXAMINATION
OF
COMMONWEALTH REVENUES**

**AS OF
SEPTEMBER 30, 2012**



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Commonwealth of Virginia

Auditor of Public Accounts

Walter J. Kucharski
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

October 2, 2012

Jason Vandever
Incoming Treasurer

Jennifer J. Brown
Outgoing Treasurer

City Council
City of Charlottesville

Independent Auditor's Report

We have examined the accompanying Treasurer Turnover Receipts of Assets of Jennifer J. Brown, Treasurer of the City of Charlottesville, at September 30, 2012. 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 September 30, 2012 and to turn over the assets, accounts, and records of the office to Jason Vandever, the newly appointed Treasurer.

In our opinion, based on our examination, the receipts referred to above present fairly, in all material respects, Commonwealth's assets of Jennifer J. Brown, Treasurer of the City of Charlottesville, Virginia turned over to the incoming treasurer at September 30, 2012.

AUDITOR OF PUBLIC ACCOUNTS

WJK:kwv

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

At September 30, 2012

Received of Jennifer J. Brown, Outgoing Treasurer of the City of Charlottesville, Virginia, by Jason A. Vandever, Incoming Treasurer of the City of Charlottesville, Virginia, the item or items as hereinafter described and/or listed at the close of business September 30, 2012.

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.

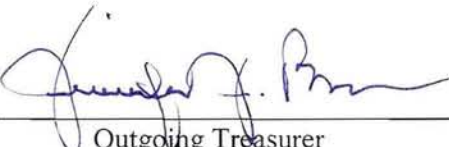
<u>Commonwealth Current Credit Account</u>	<u>Balance</u>
Estimated State Income Taxes	\$350.00
State Income Taxes	0.00
Penalty	0.00
Interest	0.00
State Share of fees of sheriff and deputies	4,102.00
	<hr/>
Total Commonwealth Current Credit Account	<u>\$4,452.00</u>

Signed and Witnessed:

 10-1-12

Witness (Auditor)

_____
Incoming Treasurer

_____
Outgoing Treasurer

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

At September 30, 2012

Received of Jennifer J. Brown, Outgoing Treasurer of the City of Charlottesville, Virginia, by Jason A. Vandever, Incoming Treasurer of the City of Charlottesville, Virginia, the item or items as hereinafter described and/or listed at the close of business September 30, 2012.

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>
2011 State Income Taxes	\$ 633.88
Total (Exclusive of penalty on past due items)	<u>\$ 633.88</u>

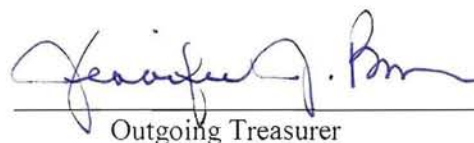
Signed and Witnessed:

 10-1-12

Witness (Auditor)



Incoming Treasurer



Outgoing Treasurer