

PAMELA LIFSEY
of the
COUNTY OF GREENSVILLE
REPORT ON EXAMINATION
of
COMMONWEALTH REVENUES

AS OF
NOVEMBER 12, 2010



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Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

November 23, 2010

Linda Richardson
Incoming Treasurer

Pamela Lifsey
Outgoing Treasurer

Board of Supervisors
County of Greenville

Independent Auditor's Report

We have examined the accompanying Treasurer Turnover Receipts of Assets of Pamela Lifsey, Treasurer of the County of Greenville, at November 12, 2010. 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 12, 2010 and to turn over the assets, accounts, and records of the office to Linda Richardson, 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 Pamela Lifsey, Treasurer of the County of Greenville, Virginia turned over to the incoming treasurer at November 12, 2010.

AUDITOR OF PUBLIC ACCOUNTS

WJK: clj

COUNTY OF GREENSVILLE, VIRGINIA
TURNOVER RECEIPT OF UNREMITTED COMMONWEALTH COLLECTIONS
FROM OUTGOING TREASURER TO INCOMING TREASURER

At November 12, 2010

Received of Pamela Lifsey, Outgoing Treasurer of the County of Greenville, Virginia, by Linda Richardson, Incoming Treasurer of the County of Greenville, Virginia, the item or items as hereinafter described and/or listed at the close of business November 12, 2010.

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	
State Income Taxes	
Penalty	
Interest	
Share of fees of sheriff and deputies	\$581.75
Other (List)	
Tobacco Stamp Receipts	
	<hr/>
Total Commonwealth Current Credit Account	<u>\$581.75</u>

Signed and Witnessed:

Dracy Vaughan
Witness (Auditor)

Linda Richardson
Incoming Treasurer

Pamela A. Lifsey
Outgoing Treasurer

At November 12, 2010

Total (Exclusive of penalty on past due items)	<u>\$945.00</u>
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Pamela A. Lipsey
Outgoing Treasurer