

**LYNDA MESSENGER
OF THE
COUNTY OF FRANKLIN**

**REPORT ON EXAMINATION
OF
COMMONWEALTH REVENUES**

**AS OF
NOVEMBER 15, 2013**

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Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

November 22, 2013

Susan J. Wray
Incoming Treasurer

Lynda Messenger
Outgoing Treasurer

Board of Supervisors
County of Franklin

Independent Auditor's Report

We have examined the accompanying Treasurer Turnover Receipts of Assets of Lynda Messenger, Treasurer of the County of Franklin, at November 15, 2013. 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 15, 2013 and to turn over the assets, accounts, and records of the office to Susan J. Wray, 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 Lynda Messenger, Treasurer of the County of Franklin, Virginia turned over to the incoming treasurer at November 15, 2013.

AUDITOR OF PUBLIC ACCOUNTS

MSM:clj

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

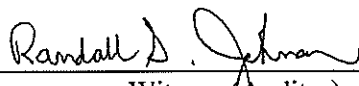
At November 15, 2013

Received of Lynda Messenger, Outgoing Treasurer of the County of Franklin, Virginia, by Susan J. Wray, Incoming Treasurer of the County of Franklin, Virginia, the item or items as hereinafter described and/or listed at the close of business November 15, 2013.

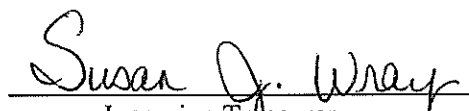
We, having separately checked this receipt, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

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

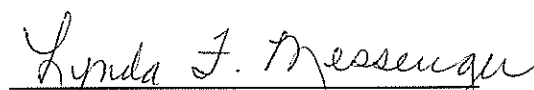
Signed and Witnessed:



Witness (Auditor)



Incoming Treasurer



Outgoing Treasurer

COUNTY OF FRANKLIN, VIRGINIA
TURNOVER RECEIPT OF UNCOLLECTED STATE TAXES
FROM OUTGOING TREASURER TO INCOMING TREASURER
At November 15, 2013

Received of Lynda Messenger, Outgoing Treasurer of the County of Franklin, Virginia, by Susan J. Wray, Incoming Treasurer of the County of Franklin, Virginia, the item or items as hereinafter described and/or listed at the close of business November 15, 2013.

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>
2012 State Income Taxes	\$16,737.40
Total (Exclusive of penalty on past due items)	<u>\$16,737.40</u>

Signed and Witnessed:

Randall D. Johnson
Witness (Auditor)

Susan J. Wray
Incoming Treasurer

Lynda F. Messenger
Outgoing Treasurer