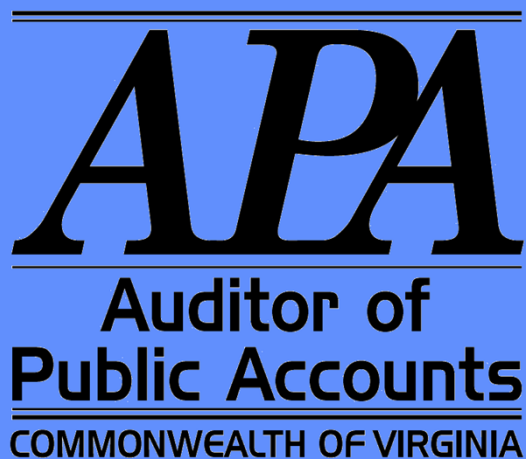


**C.R. SUDDITH, TREASURER
OF THE
COUNTY OF PAGE

REPORT ON EXAMINATION
OF
COMMONWEALTH REVENUES**

**AS OF
APRIL 1, 2011**



– TABLE OF CONTENTS –

	<u>Pages</u>
Independent Auditor's Report	1
Turnover Receipts:	
Turnover Receipt of Unremitted Commonwealth Collections from Outgoing Treasurer to Incoming Treasurer at April 1, 2011	2
Turnover Receipt of Uncollected State Taxes from Outgoing Treasurer to Incoming Treasurer at April 1, 2011	3



Commonwealth of Virginia

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

Walter J. Kucharski, Auditor

April 29, 2011

Penny Gray
Incoming Treasurer

C. R. Suddith
Outgoing Treasurer

Board of Supervisors
County of Page

Independent Auditor's Report

We have examined the accompanying Treasurer Turnover Receipts of Assets of C. R. Suddith, Treasurer of the County of Page, at April 1, 2011. 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 April 1, 2011 and to turn over the assets, accounts, and records of the office to Penny Gray, 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 C. R. Suddith, Treasurer of the County of Page, Virginia turned over to the incoming treasurer at April 1, 2011.

AUDITOR OF PUBLIC ACCOUNTS

WJK:kwv

COUNTY OF PAGE, VIRGINIA

TURNOVER RECEIPT OF UNREMITTED COMMONWEALTH COLLECTIONS
FROM OUTGOING TREASURER TO INCOMING TREASURER

At APRIL 1, 2011

Received of C. R. Suddith, Outgoing Treasurer of the County of Page, Virginia, by Penny Gray, Incoming Treasurer of the County of Page, Virginia, the item or items as hereinafter described and/or listed at the close of business on April 1, 2011.

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 Account

Balance

\$ -0-

Total Commonwealth Current Credit Account

\$ -0

Signed and Witnessed:

Linda A. Gray
Witness (Auditor)

Penny R. Gray
Penny Gray, Incoming Treasurer

C. R. Suddith
C. R. Suddith, Outgoing Treasurer

COUNTY OF PAGE, VIRGINIA
TURNOVER RECEIPT OF UNCOLLECTED STATE TAXES
FROM OUTGOING TREASURER TO INCOMING TREASURER
At APRIL 1, 2011

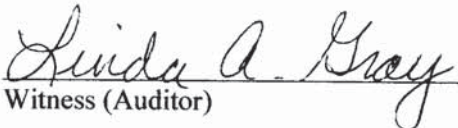
Received of C. R. Suddith, Outgoing Treasurer of the County of Page, Virginia, Penney Gray, Incoming Treasurer of the County of Page, Virginia, the item or items as hereinafter described and/or listed at the close of business April 1, 2011.

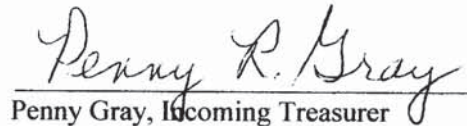
We, having separately checked this receipt, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

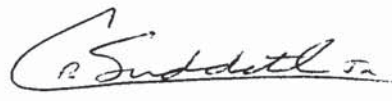
<u>Year</u>	<u>Base Tax</u>
None	\$ -0-

Total (Exclusive of penalty on past due items)	\$ <u>-0-</u>
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Signed and Witnessed:


Witness (Auditor)


Penny Gray, Incoming Treasurer


C. R. Suddith, Outgoing Treasurer