



SUE N. JONES
OF THE
COUNTY OF WESTMORELAND

REPORT ON EXAMINATION
OF COMMONWEALTH REVENUES

DECEMBER 31, 2014

Auditor of Public Accounts
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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

January 26, 2015

Sue N. Jones
Incoming Treasurer

Martha Wilkins
Outgoing Treasurer

Board of Supervisors
County of Westmoreland

Independent Auditor's Report

We have examined the accompanying Treasurer Turnover Receipts of Assets of Martha Wilkins, Treasurer of the County of Westmoreland, at December 31, 2014. 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, 2014 and to turn over the assets, accounts, and records of the office to Sue N. Jones, 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 Martha Wilkins, Treasurer of the County of Westmoreland, Virginia turned over to the incoming treasurer at December 31, 2014.

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

COUNTY OF WESTMORELAND, VIRGINIA
TURNOVER RECEIPT OF UNCOLLECTED STATE TAXES
FROM OUTGOING TREASURER TO INCOMING TREASURER
At December 31, 2014

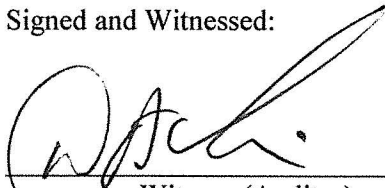
Received of Martha Wilkins, Outgoing Treasurer of the County of Westmoreland, Virginia, Sue N. Jones, Incoming Treasurer of the County of Westmoreland, Virginia, the item or items as hereinafter described and/or listed at the close of business December 31, 2014.

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.

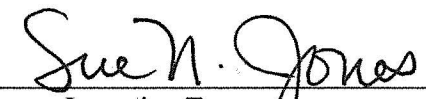
<u>Year</u>	<u>Base Tax</u>
[YEAR] State Income Taxes	\$ 0.00

Total (Exclusive of penalty on past due items)	<u>\$0.00</u>
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Signed and Witnessed:



Witness (Auditor)



Incoming Treasurer



Outgoing Treasurer