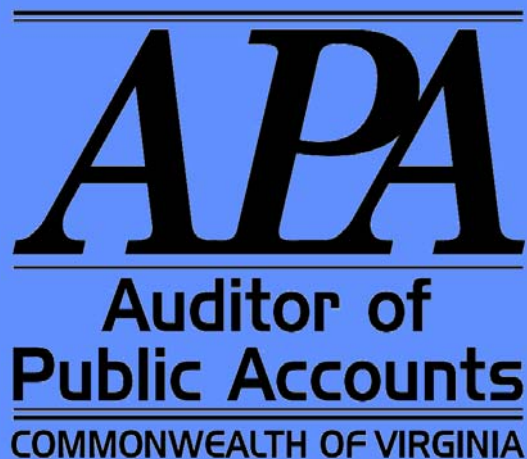


ROSE MARIE TICKLE, TREASURER
of the
COUNTY OF PULASKI

REPORT ON EXAMINATION
of
COMMONWEALTH REVENUES

AS OF
DECEMBER 31, 2007



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Commonwealth of Virginia

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

Walter J. Kucharski, Auditor

February 5, 2008

Melinda L. Worrell
Incoming Treasurer

Rose Marie Tickle
Outgoing Treasurer

Board of Supervisors
County of Pulaski

Independent Auditor's Report

We have examined the accompanying Treasurer Turnover Receipts of Assets of Rose Marie Tickle, Treasurer of the County of Pulaski, at December 31, 2007. 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, 2007 and to turn over the assets, accounts, and records of the office to Melinda L. Worrell, 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 Rose Marie Tickle, Treasurer of the County of Pulaski, Virginia turned over to the incoming treasurer at December 31, 2007.

AUDITOR OF PUBLIC ACCOUNTS

KWV:clj

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

At December 31, 2007

Received of Rose Marie Tickle, Outgoing Treasurer of the County of Pulaski, Virginia, by Melinda L. Worrell, Incoming Treasurer of the County of Pulaski, Virginia, the item or items as hereinafter described and/or listed at the close of business December 31, 2007.

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 0

Total Commonwealth Current Credit Account \$ 0

Signed and Witnessed:

Lisa W. Smith
Witness (Auditor)

Melinda L. Worrell
Incoming Treasurer

Rose Marie Tickle
Outgoing Treasurer

COUNTY OF PULASKI, VIRGINIA
TURNOVER RECEIPT OF UNCOLLECTED STATE TAXES
FROM OUTGOING TREASURER TO INCOMING TREASURER
At December 31, 2007

JAN 17 '08 PM 12:56

Received of Rose Marie Tickle, Outgoing Treasurer of the County of Pulaski, Virginia, by Melinda L. Worrell, Incoming Treasurer of the County of Pulaski, Virginia, the item or items as hereinafter described and/or listed at the close of business December 31, 2007.

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>
2006 State Income Taxes	\$ 19,124.03
 Total (Exclusive of penalty on past due items)	 <u>\$19,124.03</u>

Signed and Witnessed:

Lisa W. Smith
Witness (Auditor)

Melinda L. Worrell
Incoming Treasurer

Rose Marie Tickle
Outgoing Treasurer

