

HELEN M. BAKER
of the
COUNTY OF RUSSELL

REPORT ON EXAMINATION
of
COMMONWEALTH REVENUES

AS OF
APRIL 30, 2009



- 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 30, 2009	2
Turnover Receipt of Uncollected State Taxes from Outgoing Treasurer to Incoming Treasurer at April 30, 2009	3



Walter J. Kucharski, Auditor

Commonwealth of Virginia

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

May 14, 2009

Sheryl Taylor
Incoming Treasurer

Helen M. Baker
Outgoing Treasurer

Board of Supervisors
County of Russell

Independent Auditor's Report

We have examined the accompanying Treasurer Turnover Receipts of Assets of Helen M. Baker, Treasurer of the County of Russell, at April 30, 2009. 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 30, 2009 and to turn over the assets, accounts, and records of the office to Sheryl Taylor, 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 Helen M. Baker, Treasurer of the County of Russell, Virginia turned over to the incoming treasurer at April 30, 2009.

AUDITOR OF PUBLIC ACCOUNTS

WJK:clj

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

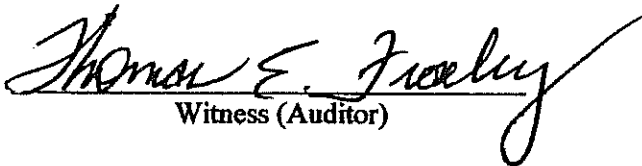
At April 30, 2009

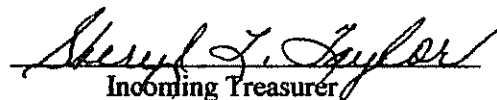
Received of Helen M. Baker, Outgoing Treasurer of the County of Russell, Virginia, by Sheryl Taylor, Incoming Treasurer of the County of Russell, Virginia, the item or items as hereinafter described and/or listed at the close of business April 30, 2009.

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	17,830.00
2008 State Income Taxes	23,123.00
Share of fees of sheriff and deputies	234.00
<hr/>	
Total Commonwealth Current Credit Account	<u>\$ 41,187.00</u>

Signed and Witnessed:


Witness (Auditor)


Incoming Treasurer

COUNTY OF RUSSELL, VIRGINIA
TURNOVER RECEIPT OF UNCOLLECTED STATE TAXES
FROM OUTGOING TREASURER TO INCOMING TREASURER
At April 30, 2009

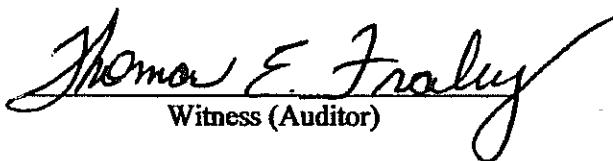
Received of Helen M. Baker, Outgoing Treasurer of the County of Russell, Virginia, by Sheryl Taylor, Incoming Treasurer of the County of Russell, Virginia, the item or items as hereinafter described and/or listed at the close of business April 30, 2009.

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>
2008 State Income Taxes	\$19,237.54

Total (Exclusive of penalty on past due items)	<u>\$19,237.54</u>
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Signed and Witnessed:


Witness (Auditor)


Incoming Treasurer