

**LINDA L. COUMES, TREASURER**  
of the  
**COUNTY OF CLARKE, VIRGINIA**

**REPORT ON EXAMINATION**  
of  
**COMMONWEALTH REVENUES**

**FOR THE PERIOD**  
**JULY 1, 2004 THROUGH MARCH 11, 2005**

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**APA**

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**Auditor of  
Public Accounts**

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**COMMONWEALTH OF VIRGINIA**

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# Commonwealth of Virginia

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

Walter J. Kucharski, Auditor

March 24, 2005

Sharon E. Keeler  
Incoming Treasurer

Linda L. Coumes  
Outgoing Treasurer

Board of Supervisors  
County of Clarke

## Independent Auditor's Report

We have examined the accompanying Schedule of the Treasurer's Accountability to the Commonwealth of Linda L. Coumes, Treasurer of the County of Clarke, for the period July 1, 2004 through March 11, 2005. All records supporting the amounts in this schedule 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 Schedule of Treasurer's Accountability 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 March 11, 2005 and to turn over the assets, accounts, and records of the office to Sharon E. Keeler, the newly appointed Treasurer.

In our opinion, based on our examination, the schedule referred to above presents fairly, in all material respects, Commonwealth Funds collected and remitted by Linda L. Coumes, Treasurer of the County of Clarke, Virginia, for the period July 1, 2004 through March 11, 2005, on the cash basis of accounting.

AUDITOR OF PUBLIC ACCOUNTS

COUNTY OF CLARKE  
 SCHEDULE OF THE TREASURER'S ACCOUNTABILITY TO THE COMMONWEALTH  
 For the Period Ended March 11, 2005

	Balance July 1, 2004	Collections	Remittances	Balance March 11, 2005
2005 Taxes:				
Estimated income taxes	\$ -	\$ 10,332	\$ 10,332	\$ -
2004 Taxes:				
Taxable year income taxes	-	37,331	37,331	-
Estimated income taxes	-	863,173	863,173	-
2003 Taxes:				
Taxable year income taxes	20	236	256	-
Other Collections:				
Penalty	-	71	71	-
Interest	-	55	55	-
Share of fees of sheriff and deputies	-	5,764	5,764	-
Total	\$ 20	\$ 916,962	\$ 916,982	\$ -

This schedule has been prepared on the cash basis of accounting.

COUNTY OF CLARKE

TREASURER

NOTES TO THE SCHEDULE OF ACCOUNTABILITY

FOR THE PERIOD JULY 1, 2004 THROUGH MARCH 11, 2005

1. SCHEDULE PRESENTATION

The Schedule of Treasurer's Accountability to the Commonwealth represents the Treasurer's accounting for state taxes and fees collected for the Commonwealth of Virginia. The schedule is prepared on the cash basis of accounting.

2. DISCHARGE FROM LIABILITY

In accordance with Section 58.1-3145 of the Code of Virginia, the outgoing treasurer is required to file certificates with the circuit court showing the final settlement of his account as treasurer to secure final discharge from liability.

