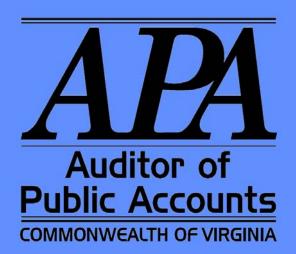
BETSY N. LONG, TREASURER OF THE COUNTY OF LUNENBURG

REPORT ON EXAMINATION OF COMMONWEALTH REVENUES

AS OF FEBRUARY 12, 2010



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Commonwealth of Hirginia

Walter J. Kucharski, Auditor

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

March 2, 2010

Amona W. Currin Incoming Treasurer

Betsy N. Long Outgoing Treasurer

Board of Supervisors County of Lunenburg

Independent Auditor's Report

We have examined the accompanying Treasurer Turnover Receipts of Assets of Betsy N. Long, Treasurer of the County of Lunenburg, at February 12, 2010. 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 <u>Code of Virginia</u> requires a turnover audit whenever a treasurer leaves office. The examination was performed to determine the accountability of the Treasurer at February 12, 2010, and to turn over the assets, accounts, and records of the office to Amona W. Currin, 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 Betsy N. Long, Treasurer of the County of Lunenburg, Virginia turned over to the incoming treasurer at February 12, 2010.

AUDITOR OF PUBLIC ACCOUNTS

WJK:kwv

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

At February 12, 2010

Received of Betsy N. Long, Outgoing Treasurer of the County of Lunenburg, Virginia, by Amona W. Currin, Incoming Treasurer of the County of Lunenburg, Virginia, the item or items as hereinafter described and/or listed at the close of business February 12, 2010.

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
Estimated State Income Taxes	0.00
State Income Taxes	0.00
Penalty	0.00
Interest	0.00
Share of fees of sheriff and deputies Other (List)	0.00
Tobacco Stamp Receipts	0.00
Total Commonwealth Current Credit Account	\$ 0.00
Signed and Witnessed:	
Keli Recket amona W. Curin	
Witness (Auditor) Incoming Treasu	ırer
A2 V /	
Outgoing Treasu	ırer

COUNTY OF LUNENBURG, VIRGINIA TURNOVER RECEIPT OF UNCOLLECTED STATE TAXES FROM OUTGOING TREASURER TO INCOMING TREASURER

At February 12, 2010

Received of Betsy N. Long, Outgoing Treasurer of the County of Lunenburg, Virginia, by Amona W. Currin, Incoming Treasurer of the County of Lunenburg, Virginia, the item or items as hereinafter described and/or listed at the close of business February 12, 2010.

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>	Base Tax
2009 State Income Taxes	\$ 0.00
Total (Exclusive of penalty on past due items)	\$ 0.00
Signed and Witnessed:	
Kell Feekel Witness (Auditor)	Amona W. Cusser Incoming Treasurer
	·
	Outgoing Treasurer