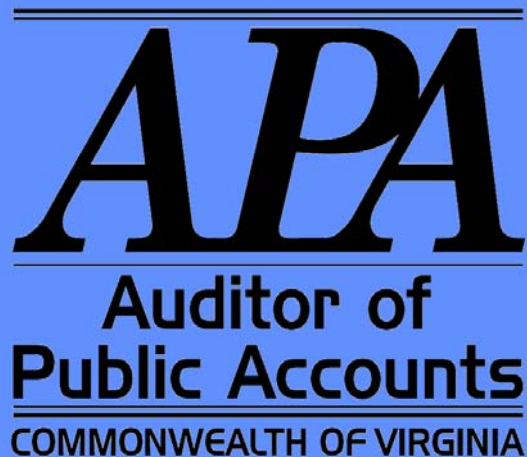


**WILMA H. GILL, TREASURER
OF THE
CITY OF BRISTOL**

**REPORT ON EXAMINATION
OF
COMMONWEALTH REVENUES**

**AS OF
DECEMBER 30, 2009**



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Commonwealth of Virginia

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

Walter J. Kucharski, Auditor

January 21, 2010

Angelia M. Harris
Incoming Treasurer

Wilma H. Gill
Outgoing Treasurer

City Council
City of Bristol

Independent Auditor's Report

We have examined the accompanying Treasurer Turnover Receipts of Assets of Wilma H. Gill, Treasurer of the City of Bristol, at December 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 December 30, 2009 and to turn over the assets, accounts, and records of the office to Angelia M. Harris, 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 Wilma H. Gill, Treasurer of the City of Bristol, Virginia turned over to the incoming treasurer at December 30, 2009.

AUDITOR OF PUBLIC ACCOUNTS

WJK:kwv

T015W 07.9 WAF

CITY OF BRISTOL, VIRGINIA
TURNOVER RECEIPT OF UNREMITTED COMMONWEALTH COLLECTIONS
FROM OUTGOING TREASURER TO INCOMING TREASURER

At December 30, 2009

Received of Wilma H. Gill, Outgoing Treasurer of the City of Bristol, Virginia, by
Angelia M. Harris, Incoming Treasurer of the City of Bristol, Virginia, the item or items as
hereinafter described and/or listed at the close of business December 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	0.00
State Income Taxes	0.00
Penalty	0.00
Interest	0.00
Share of fees of sheriff and deputies	-0.09
Other (List)	
<u>Tobacco Stamp Receipts</u>	<u>0.00</u>
 Total Commonwealth Current Credit Account	 \$ <u>-0.09</u>

Signed and Witnessed:

Louise Edmiston
Witness (Auditor)

Angelia M. Harris
Incoming Treasurer

Wilma H. Gill
Outgoing Treasurer

CITY OF BRISTOL, VIRGINIA
TURNOVER RECEIPT OF UNCOLLECTED STATE TAXES
FROM OUTGOING TREASURER TO INCOMING TREASURER
At December 30, 2009

Received of Wilma H. Gill, Outgoing Treasurer of the City of Bristol, Virginia, by Angelia M. Harris, Incoming Treasurer of the City of Bristol, Virginia, the item or items as hereinafter described and/or listed at the close of business December 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	\$29,396.00
Total (Exclusive of penalty on past due items)	<u>\$29,396.00</u>

Signed and Witnessed:

Louise Edmiston
Witness (Auditor)

Angelia M. Harris
Incoming Treasurer

Wilma H. Gill
Outgoing Treasurer