GAIL S. BERRY, TREASURER

OF THE

COUNTY OF GREENE

REPORT ON EXAMINATION

OF

COMMONWEALTH REVENUES

AS OF

SEPTEMBER 30, 2010

APA

Auditor of Public Accounts

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

October 6, 2010

Annette M. Garth
Incoming Treasurer

Gail S. Berry
Outgoing Treasurer

Board of Supervisors
County of Greene

Independent Auditor's Report

We have examined the accompanying Treasurer Turnover Receipt of Assets of Gail S. Berry, Treasurer of the County of Greene, at September 30, 2010. All records supporting the amounts in the receipt 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 Receipt 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 September 30, 2010 and to turn over the assets, accounts, and records of the office to Annette M. Garth, the newly appointed Treasurer.

In our opinion, based on our examination, the receipt referred to above presents fairly, in all material respects, Commonwealth's assets of Gail S. Berry, Treasurer of the County of Greene, Virginia turned over to the incoming treasurer at September 30, 2010.

AUDITOR OF PUBLIC ACCOUNTS

WJK:kwv

COUNTY of GREENE, VIRGINIA

TURNOVER RECEIPT OF UNREMITTED COMMONWEALTH COLLECTIONS

FROM OUTGOING TREASURER TO INCOMING TREASURER

At SEPTEMBER 30, 2010

Received of, Gail S. Berry, Outgoing Treasurer of the County of Greene, Virginia, by Annette M. Garth, Incoming Treasurer of the County of Greene, Virginia, the item or items as hereinafter described and/or listed at the close of business September 30, 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
Share of fees of sheriff and deputies	0.76
Total Commonwealth Current Credit Account	$ 0.76

Signed and Witnessed:

Witness (Auditor)

Incoming Treasurer

Outgoing Treasurer