SANDRA F. DIXON, TREASURER

OF THE

CITY OF WAYNESBORO

REPORT ON EXAMINATION

OF

COMMONWEALTH REVENUES

AS OF

DECEMBER 31, 2009

Auditor of Public Accounts

COMMONWEALTH OF VIRGINIA

– T A B L E O F C O N T E N T S –

	Pages
Independent Auditor's Report	1
Turnover Receipts:	
Turnover Receipt of Unremitted Commonwealth Collections from Outgoing Treasurer to Incoming Treasurer at December 31, 2009	2
Turnover Receipt of Uncollected State Taxes from Outgoing Treasurer to Incoming Treasurer at December 31, 2009	3

Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

January 21, 2010

Stephanie M. Beverage
Incoming Treasurer

Sandra F. Dixon
Outgoing Treasurer

City Council
City of Waynesboro

Independent Auditor's Report

We have examined the accompanying Treasurer Turnover Receipts of Assets of Sandra F. Dixon, Treasurer of the City of Waynesboro, at December 31, 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 31, 2009, and to turn over the assets, accounts, and records of the office to Stephanie M. Beverage, 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 Sandra F. Dixon, Treasurer of the City of Waynesboro, Virginia, turned over to the incoming treasurer at December 31, 2009.

AUDITOR OF PUBLIC ACCOUNTS

WJK:kwv

CITY OF WAYNESBORO, VIRGINIA
TURNOVER RECEIPT OF UNREMITTED COMMONWEALTH COLLECTIONS
FROM OUTGOING TREASURER TO INCOMING TREASURER
AT DECEMBER 31, 2009

Received of Sandra F. Dixon, Outgoing Treasurer of the City of Waynesboro, Virginia, by Stephanie M. Beverage, Incoming Treasurer of the City of Waynesboro, Virginia, the item or items as hereinafter described and listed at the close of business December 31, 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.

Commonwealth Current Credit Account	Balance
Share of fees of sheriff and deputies	(2,756.03)
Total Commonwealth Current Credit Account	($2,756.03)

Signed and Witnessed:

1-5-10
Witness (Auditor)

Stephanie M Beverage
Incoming Treasurer 1/5/10

CITY OF WAYNESBORO, VIRGINIA
TURNOVER RECEIPT OF UNCOLLECTED STATE TAXES
FROM OUTGOING TREASURER TO INCOMING TREASURER
AT DECEMBER 31, 2009

Received of Sandra F. Dixon, Outgoing Treasurer of the City of Waynesboro, Virginia, by Stephanie M. Beverage, Incoming Treasurer of the City of Waynesboro, Virginia, the item or items as hereinafter described and listed at the close of business December 31, 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.

Year	Base Tax
2008 State Income Taxes	$10,703.39
Total (Exclusive of penalty on past due items)	$10,703.39

Signed and Witnessed:

1-5-10
Witness (Auditor)

Stephanie M Beverage
Incoming Treasurer 1-5-10