



Commonwealth of Virginia

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

Walter J. Kucharski, Auditor

February 27, 2008

Glen Barbour
Board Chairman
P.O. Box 307
Boydton, VA 23917

Dear Mr. Barbour:

We have reviewed the Commonwealth collections and remittances of the Sheriff of the County of Mecklenburg for the period June 30, 2006 through September 30, 2007. Our primary objectives were to determine that the official has maintained accountability over Commonwealth collections, established internal controls, and complied with state laws and regulations.

The results of our tests found the constitutional officer complied, in all material respects, with state laws, regulations and other procedures relating to the receipt, disbursement and custody of state funds.

Sincerely,

Auditor of Public Accounts

WJK:clj

cc: Wayne Carter, County Administrator
Danny R. Fox, Sheriff