



Commonwealth of Virginia

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

Walter J. Kucharski, Auditor

August 20, 2008

Kathy Lawson
Mayor
P. O. Box 1112
Martinsville, VA 24114

City of Martinsville

Dear Mrs. Lawson:

We have reviewed the Commonwealth collections and remittances of the Treasurer, Commissioner of the Revenue, and Sheriff of the locality indicated and for the year ended June 30, 2008. Our primary objectives were to determine that the officials have maintained accountability over Commonwealth collections, established internal controls, and complied with state laws and regulations.

The results of our tests found the constitutional officers 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:kwv

cc: Clarence Monday, City Manager
Pat S. Conrad, Treasurer
Ruth L. Easley, Commissioner of the Revenue
Steve M. Draper, Sheriff