



Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295

Richmond, Virginia 23218

Walter J. Kucharski, Auditor

September 6, 2005

J.T. Ward
Chairman
P.O. Box 470
Hanover, VA 23069

Dear Mr. Ward:

We have reviewed the Commonwealth collections and remittances of the Treasurer, Commissioner of the Revenue, and Sheriff of the County of Hanover for the year ended June 30, 2005. 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: Cecil R. Harris, Jr., County Administrator
M Scott Miller, Treasurer
T. Scott Harris, Commissioner of the Revenue
V. Stuart Cook, Sheriff