



# Commonwealth of Virginia

## *Auditor of Public Accounts*

Walter J. Kucharski  
Auditor of Public Accounts

P.O. Box 1295  
Richmond, Virginia 23218

October 31, 2012

James D. Politis  
Board Chairman  
755 Roanoke Street, Suite 2E  
Christiansburg, VA 24073

County of Montgomery

Dear Mr. Politis:

We have reviewed the Commonwealth collections and remittances of the Treasurer, Commissioner of the Revenue, Sheriff, and Commonwealth's Attorney of the locality indicated for the year ended June 30, 2012. 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: vlb

cc: F. Craig Meadows, County Administrator  
W. Richard Shelton, Treasurer  
Helen P. Royal, Commissioner of the Revenue  
J. T. Whitt, Sheriff  
Mary K. Pettitt, Commonwealth's Attorney