



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

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

September 20, 2005

Claude B. Ray  
Chairman of the Board  
P.O. Box 205  
Dryden, VA 24243

Dear Mr. Ray:

We have reviewed the Commonwealth collections and remittances of the Treasurer, Commissioner of the Revenue, and Sheriff of the County of Lee 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: D. Dane Poe, County Administrator  
Ikey J Chadwell, Treasurer  
Tommy D. Livesay, Commissioner of the Revenue  
Gary B. Parsons, Sheriff