



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

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

September 21, 2005

Paula M. Burnette  
Board Chairman  
P.O. Box 7  
Collinsville, VA 24078-0007

Dear Ms. Burnette:

We have reviewed the Commonwealth collections and remittances of the Treasurer, Commissioner of the Revenue, and Sheriff of the County of Henry 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: R. Benjamin Summerlin, County Administrator  
Scott B Grindstaff, Treasurer  
Lucy W. Clark, Commissioner of the Revenue  
H. Frank Cassell, Sheriff