



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

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

September 26, 2007

Charlie Clark  
Board Chairman  
121 Bagley Circle  
Marion, VA 24354

Dear Mr. Clark:

We have reviewed the Commonwealth collections and remittances of the Treasurer, Commissioner of the Revenue, and Sheriff of the County of Smyth for the year ended June 30, 2007. 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:clj

cc: Edwin B. Whitmore, III, County Administrator  
Thomas W. Burkett, II, Treasurer  
Jeff T. Richardson, Commissioner of the Revenue  
R. David Bradley, Sheriff