



Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295

Richmond, Virginia 23218

Walter J. Kucharski, Auditor

October 12, 2005

Joe N. Chambers, Jr.
Chairman
P. O. Box 252
Buckingham, VA 23921

Dear Mr. Chambers:

We have reviewed the Commonwealth collections and remittances of the Treasurer, Commissioner of the Revenue, and Sheriff of the County of Buckingham 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: Rebecca Carter, County Administrator
Barbara M. Grigg, Treasurer
Linda S. Baird, Commissioner of the Revenue
Danny A. Williams, Sheriff