



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

October 10, 2006

Joan F. Foster
Mayor
900 Church Street
Lynchburg, VA 24504

Dear Mrs. Foster:

We have reviewed the Commonwealth collections and remittances of the Treasurer, Commissioner of the Revenue, and Sheriff of the City of Lynchburg for the year ended June 30, 2006. 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: Kimball Payne, City Manager
David C. Thurman, Treasurer
Mitchell W. Nuckles, Commissioner of the Revenue
Ronald L. Gillispie, Sheriff