

## Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

September 21, 2007

J. Todd Jones Mayor 2039 Sycamore Avenue Buena Vista, VA 24416

Dear Mr. Jones:

We have reviewed the Commonwealth collections and remittances of the Treasurer, Commissioner of the Revenue, and Sheriff of the City of Buena Vista 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: Timothy L. Dudley, City Manager Yolanda Coffey Boatwright, Treasurer Mar Vita L. Flint, Commissioner of the Revenue W. Randolph Hamilton, Jr., Sheriff