



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

October 3, 2006

David M. Sparks
Board Chairman
P. O. Box 50
New Kent, VA 23124

Dear Mr. Sparks:

We have reviewed the Commonwealth collections and remittances of the Treasurer, Commissioner of the Revenue, and Sheriff of the County of New Kent 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: John Budesky, County Administrator
Herbert C. Jones, Jr., Treasurer
G. G. Crump, III, Commissioner of the Revenue
Farrar Howard, Sheriff