



# Commonwealth of Virginia

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

**Walter J. Kucharski, Auditor**

September 12, 2007

Doris H. Morris  
Chairman  
767 Devils Three Jump Road  
Little Plymouth, VA 23091

Dear Mrs. Morris:

We have reviewed the Commonwealth collections and remittances of the Treasurer, Commissioner of the Revenue, and Sheriff of the County of King & Queen 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: Ron Hachey, County Administrator  
Irene B Longest, Treasurer  
Helen H. Longest, Commissioner of the Revenue  
E.C. Walton, Sheriff