



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

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

October 3, 2006

Elizabeth Minor  
Mayor  
422 National Avenue  
Winchester, VA 22601

Dear Ms. Minor:

We have reviewed the Commonwealth collections and remittances of the Treasurer, Commissioner of the Revenue, and Sheriff of the City of Winchester 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: Edwin Daley, City Manager  
R. Mark Garber, Treasurer  
John G. Russell, III, Commissioner of the Revenue  
Leonard W. Millholland, Sheriff