



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

October 15, 2007

Joe McNamara
Board Chairman
P.O. Box 29800
Roanoke, VA 24018

Dear Mr. McNamara:

We have reviewed the Commonwealth collections and remittances of the Treasurer, Commissioner of the Revenue, and the Sheriff of the County of Roanoke 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: Elmer C. Hodge, County Administrator
F Kevin Hutchins, Treasurer
Nancy J. Horn, Commissioner of the Revenue
Gerald S. Holt, Sheriff