



Walter J. Kucharski, Auditor

Commonwealth of Virginia

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

October 5, 2009

R. Hunt Riegel
Board Chairman
4005 Forge Road
Glasgow, VA 24555

County of Rockbridge

Dear Mr. Riegel:

We have reviewed the Commonwealth collections and remittances of the Treasurer, Commissioner of the Revenue, and Sheriff of the locality indicated and for the year ended June 30, 2009. 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: Claire Collins, County Administrator
Carol B. Hines, Treasurer
David C. Whitesell, Commissioner of the Revenue
Robert W. Day, Sheriff