



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

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

September 21, 2005

Robert F. Hagan  
Board Chairman  
P. O. Box 99  
Spotsylvania, VA 22553

Dear Mr. Hagan:

We have reviewed the Commonwealth collections and remittances of the Treasurer, Commissioner of the Revenue, and Sheriff of the County of Spotsylvania for the year ended June 30, 2005. 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: J. Randall Wheeler, County Administrator  
Larry K Pritchett, Treasurer  
Deborah F. Williams, Commissioner of the Revenue  
Howard Smith, Sheriff