



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

September 11, 2006

Dennis Morris
Board Chairman
600 North Main Street, Suite 102
Woodstock, VA 22664-1855

Dear Mr. Morris:

We have reviewed the Commonwealth collections and remittances of the Treasurer, Commissioner of the Revenue, and Sheriff of the County of Shenandoah 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: Vincent E. Poling, County Administrator
Cindy A. George, Treasurer
Kathleen A. Black, Commissioner of the Revenue
Timothy C. Carter, Sheriff