



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

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

September 15, 2009

Joan F. Foster  
Mayor  
900 Church Street  
Lynchburg, VA 24504

City of Lynchburg

Dear Mrs. Foster:

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: L. Kimball Payne, City Manager  
David C. Thurman, Treasurer  
Mitchell W. Nuckles, Commissioner of the Revenue  
Ronald L. Gillispie, Sheriff