



Commonwealth of Virginia

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

Walter J. Kucharski, Auditor

October 16, 2007

Scott K. York
Chairman
P.O. Box 7000
Leesburg, VA 20177

Dear Mr. York:

We have reviewed the Commonwealth collections and remittances of the Treasurer and Sheriff of the County of Loudoun 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: Kirby Bowers, County Administrator
H. Roger Zurn, Jr., Treasurer
Stephen O. Simpson, Sheriff