



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

September 9, 2009

Edwin E. Smith, Jr.
Chairman
P. O. Box 878
Tappahannock, VA 22560

County of Essex

Dear Mr. Smith:

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: David Whitlow, County Administrator
Anne L. Taylor, Treasurer
Thomas M. Blackwell, Commissioner of the Revenue
Stanley S. Clarke, Sheriff