



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

September 19, 2005

James F. Bailey
Chairman
P.O. Box 590
Verona, VA 24482

Dear Mr. Bailey:

We have reviewed the Commonwealth collections and remittances of the Treasurer, Commissioner of the Revenue, and Sheriff of the County of Augusta 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: Patrick J. Coffield, County Administrator
Richard T. Homes, Treasurer
W. Jean Shrewsbury, Commissioner of the Revenue
Randall D. Fisher, Sheriff