



Commonwealth of Virginia

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

Walter J. Kucharski, Auditor

September 30, 2010

Gary F. Skinner
Board Chairman
P. O. Box 99
Spotsylvania, VA 22553

County of Spotsylvania

Dear Mr. Skinner:

We have reviewed the Commonwealth collections and remittances of the Treasurer, Commissioner of the Revenue, and Sheriff of the locality indicated for the year ended June 30, 2010. 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: C. Douglas Barnes, County Administrator
Larry K. Pritchett, Treasurer
Deborah F. Williams, Commissioner of the Revenue
Howard D. Smith, Sheriff