



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

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

September 10, 2009

Danny Brown  
Board Chairman  
P. O. Box 1208  
Lebanon, VA 24266

County of Russell

Dear Mr. Brown:

We have reviewed the Commonwealth collections and remittances of the Commissioner of the Revenue and Sheriff of the locality indicated for the year ended June 30, 2009. We also reviewed the Commonwealth collections and remittances of the Treasurer of the locality indicated, for the period May 1, 2009 through 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: James A. Gillespie, County Administrator  
Sheryl Taylor, Treasurer  
Randy N. Williams, Commissioner of the Revenue  
Steven L. Dye, Sheriff