



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

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

October 6, 2005

Ray Graham  
Chairman  
10 Hotel Street, Suite 208  
Warrenton, VA 20186

Dear Mr. Graham:

We have reviewed the Commonwealth collections and remittances of the Treasurer, Commissioner of the Revenue, and Sheriff of the County of Fauquier 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: Paul McCulla, County Administrator  
Elizabeth A Ledgerton, Treasurer  
Ross W. Urso, Commissioner of the Revenue  
Charlie Ray Fox, Jr., Sheriff