



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

September 28, 2009

Scott K. York
Chairman
P.O. Box 7000
Leesburg, VA 20177

County of Loudoun

Dear Mr. York:

We have reviewed the Commonwealth collections and remittances of the Treasurer 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: Linda Neri, County Administrator
H. Roger Zurn, Jr., Treasurer
Stephen O. Simpson, Sheriff