



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

September 4, 2009

David W. Ingram
Board Chairman
P.O. Box 218
Floyd, VA 24091

County of Floyd

Dear Mr. Ingram:

We have reviewed the Commonwealth collections and remittances of the Treasurer, Commissioner of the Revenue, Sheriff, and Commonwealth's Attorney 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: Daniel Campbell, County Administrator
Mary D. Turman, Treasurer
M.H. Sutphin, Commissioner of the Revenue
Shannon B. Zeman, Sheriff
Stephanie Murray Shortt, Commonwealth's Attorney