



Commonwealth of Virginia

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

Walter J. Kucharski, Auditor

February 24, 2009

Richard Flora
Board Chairman
P.O. Box 29800
Roanoke, VA 24018-0798

County of Roanoke

Dear Mr. Flora:

We have reviewed the Commonwealth collections and remittances of the Treasurer, Commissioner of the Revenue, and Sheriff of the locality indicated and for the year ended June 30, 2008. 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: John Chambliss, Acting County Administrator
F Kevin Hutchins, Treasurer
Nancy J. Horn, Commissioner of the Revenue
Gerald S. Holt, Sheriff

County of Roanoke
State Account
Distribution List
For the year ended June 30, 2008

Richard Flora
Board Chairman
P.O. Box 29800
Roanoke, VA 24018-0798

John Chambliss
Acting County Administrator
P.O. Box 29800
Roanoke, VA 24018-0798

F Kevin Hutchins
Treasurer
P.O. Box 21009
Roanoke, VA 24018

Nancy J. Horn
Commissioner of the Revenue
P.O. Box 20409
Roanoke, VA 24018-0513

Gerald S. Holt
Sheriff
P.O. Box 510
Salem, VA 24153