



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

October 12, 2005

John Hamlin
Mayor
P. O. Box 3300
Danville, VA 24543

Dear Mr. Hamlin:

We have reviewed the Commonwealth collections and remittances of the Treasurer, Commissioner of the Revenue, Sheriff, and Commonwealth's Attorney of the City of Danville 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: Gerald Gwaltney, City Manager
Lynda McDowell, Treasurer
James M. Gillie, Commissioner of the Revenue
James Dooley, Sheriff
Willam H. Fuller, III, Commonwealth's Attorney