



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

September 6, 2005

Donnie Lowe
Board Chairman
106 East Main Street
Tazewell, VA 24651

Dear Mr. Lowe:

We have reviewed the Commonwealth collections and remittances of the Treasurer, Commissioner of the Revenue, and Sheriff of the County of Tazewell 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: James H. Spencer, III, County Administrator
Norman L Cook, Treasurer
Emma N. Hagy, Commissioner of the Revenue
H.S. Caudill, Sheriff