



# Commonwealth of Virginia

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

Walter J. Kucharski, Auditor

September 6, 2005

Joseph R. Cobbe  
Mayor  
1303 Country Club Drive  
Martinsville, VA 24112

Dear Mr. Cobbe:

We have reviewed the Commonwealth collections and remittances of the Treasurer, Commissioner of the Revenue, and Sheriff of the City of Martinsville 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: Robert R. Collins, City Manager  
Pat S. Conrad, Treasurer  
Ruth L. Easley, Commissioner of the Revenue  
Steve M. Draper, Sheriff