



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

October 3, 2006

James P. Councill, III
Mayor
621 Hunterdale Road
Franklin, VA 23851

Dear Mr. Councill:

We have reviewed the Commonwealth collections and remittances of the Treasurer and Commissioner of the Revenue of the City of Franklin for the year ended June 30, 2006. 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: Rowland L. Taylor, City Manager
Dinah M. Babb, Treasurer
Brenda B. Rickman, Commissioner of the Revenue