



Commonwealth of Virginia

Walter J. Kucharski, Auditor

Auditor of Public Accounts

P.O. Box 1295

Richmond, Virginia 23218

January 3, 2007

Thomas W. Reynolds
Mayor
1140 Club Road
Waynesboro, VA 22980

Dear Mr. Reynolds:

We have reviewed the Commonwealth collections and remittances of the Treasurer, Commissioner of the Revenue, and Sheriff of the City of Waynesboro 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 all of the constitutional officers, except the Treasurer complied, in all material respects, with state laws, regulations and other procedures relating to the receipt, disbursement and custody of state funds.

The Treasurer did not maintain sufficient internal control over state funds as described in our separate report on the Treasurer's Commonwealth collections and remittances dated January 3, 2007.

We acknowledge the cooperation extended to us during this audit.

Sincerely,

Auditor of Public Accounts

WJK:kwv

cc: Douglas C. Walker, City Manager
Sandra F. Dixon, Treasurer
Donald R. Coffey, Commissioner of the Revenue
Joe Harris, Jr., Sheriff