



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

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

September 15, 2009

James B. Brown, Jr.  
Chairman  
724 Main Street  
Smithfield, VA 23430

County of Isle of Wight

Dear Mr. Brown:

We have reviewed the Commonwealth collections and remittances of the Treasurer, Commissioner of the Revenue, and Sheriff of the locality indicated and for the year ended June 30, 2009. 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: W. Douglas Caskey, County Administrator  
Judith C. Wells, Treasurer  
Gerald Gwaltney, Commissioner of the Revenue  
Charles W. Phelps, Sheriff