



**Walter J. Kucharski, Auditor**

# **Commonwealth of Virginia**

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

September 30, 2010

T. Wayne Hoover  
Board Chairman  
11413 Courthouse Road  
Lunenburg, VA 23952

County of Lunenburg

Dear Mr. Hoover:

We have reviewed the Commonwealth collections and remittances of the Commissioner of the Revenue and Sheriff of the locality indicated for the year ended June 30, 2010. We also reviewed the Commonwealth collections and remittances of the Treasurer of the locality indicated for the period of February 13, 2010 through June 30, 2010. 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: Tracy Gee, County Administrator  
Amona Currin, Treasurer  
Pat M. Adams, Commissioner of the Revenue  
Arthur Townsend, Sheriff