



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

October 4, 2006

Gilbert A. Smith
Board Chairman
P. O. Box 128
Charles City, VA 23030

Dear Mr. Smith:

We have reviewed the Commonwealth collections and remittances of the Treasurer of the County of Charles City 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 officer 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: Angelia Yancey, County Administrator
 Cecelia W. Bradby, Treasurer