



# Commonwealth of Virginia

## *Auditor of Public Accounts*

Walter J. Kucharski  
Auditor of Public Accounts

P.O. Box 1295  
Richmond, Virginia 23218

October 22, 2012

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

County of Charles City

Dear Mr. Smith:

We have reviewed the Commonwealth collections and remittances of the Treasurer of the locality indicated, for the period January 1, 2012 through June 30, 2012. Our primary objectives were to determine that the official has 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: Zach Trogdon, County Administrator  
Mindy W. Bradby, Treasurer