



Commonwealth of Virginia

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

Walter J. Kucharski, Auditor

November 21, 2008

Thomas Bruguire
Board Chairman
187 Jacks Hill Road
Roseland, VA 22967

Dear Mr. Bruguire:

We have reviewed the Commonwealth collections and remittances of the Treasurer, Commissioner of the Revenue, and Sheriff of the County of Nelson and for the year ended June 30, 2008. 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 Treasurer, Commissioner of the Revenue and Sheriff complied, in all material respects, with state laws, regulations and other procedures relating to the receipt, disbursement and custody of state funds, except as follows.

The Treasurer did not comply with state laws and regulations as described below.

Use Correct Interest Rate

The Treasurer did not enter the correct interest rate into her state tax accounting system to reflect changes in interest rates published by the Department of Taxation. The Treasurer should review the quarterly Virginia Tax Bulletin and promptly update the system when the rate changes.

We discussed this comment with the Treasurer on November 5, 2008 and we acknowledge the cooperation extended to us during this review.

Sincerely,

Auditor of Public Accounts

WJK:kmk

cc: Stephen A. Carter, County Administrator
Erma D. Harris, Treasurer
Jean W. Payne, Commissioner of the Revenue
W. David Brooks, Sheriff