Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

September 28, 2009

Lacey B. King, Jr.
Mayor
114 N. Lewis Street
Staunton, VA 24401

City of Staunton

Dear Mr. King:

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: Stephen F. Owen, City Manager
Richard R. Johnson, Treasurer
Margaret A. Ragon, Commissioner of the Revenue
Alex L. Caldwell,Jr., Sheriff