



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

September 21, 2010

Lee Frame
Board Chairman
P. O. Box 111
Orange, VA 22960

County of Orange

Dear Mr. Frame:

We have reviewed the Commonwealth collections and remittances of the Treasurer, Commissioner of the Revenue, Sheriff, and Commonwealth's Attorney of the locality indicated for the year ended 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: Julie Jordan, County Administrator
Phyllis M. Yancey, Treasurer
Donna H. Chewning, Commissioner of the Revenue
Mark A. Amos, Sheriff
Diana H. Wheeler, Commonwealth's Attorney