



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

September 13, 2005

Gary Creed
Board Chairman
755 Roanoke Street, Suite 2E
Christiansburg, VA 24073

Dear Mr. Creed:

We have reviewed the Commonwealth collections and remittances of the Treasurer, Commissioner of the Revenue, and Sheriff of the County of Montgomery for the year ended June 30, 2005. 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: B. Clayton Goodman, County Administrator
W Richard Shelton, Treasurer
Sharon E. Gilbert, Commissioner of the Revenue
J. T. Whitt, Sheriff