



Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295

Richmond, Virginia 23218

Walter J. Kucharski, Auditor

September 6, 2005

Robert Cosby
Board Chairman
3834 Old Buckingham Road
Powhatan, VA 23139

Dear Mr. Cosby:

We have reviewed the Commonwealth collections and remittances of the Treasurer, Commissioner of the Revenue, and Sheriff of the County of Powhatan 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: Carolyn Cios, County Administrator
Faye G Barton, Treasurer
Susan P. Ford, Commissioner of the Revenue
Lynn T. Woodcock, Sheriff