

## Commonwealth of Hirginia

Walter J. Kucharski, Auditor

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

March 11, 2008

David Redwine Board Chairman 336 Water Street Gate City, VA 24251

Dear Mr. Redwine:

We have reviewed the Commonwealth collections and remittances of the Treasurer, Commissioner of the Revenue, Sheriff, and Commonwealth's Attorney of the County of Scott for the year ended June 30, 2007. 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:clj

cc: Rufus W. Hood, County Administrator Martha H. Bledsoe, Treasurer Gary W. Baker, Commissioner of the Revenue Jerry P. Broadwater, Sheriff