



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

September 28, 2009

Sherman Saunders
Mayor
P. O. Box 3300
Danville, VA 24543

City of Danville

Dear Mr. Saunders:

We have reviewed the Commonwealth collections and remittances of the Commissioner of the Revenue and Sheriff of the locality indicated for the year ended June 30, 2009. We also reviewed the Commonwealth collections and remittances of the Treasurer of the locality indicated, for the period November 17, 2008 through 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: Lyle Lacy, City Manager
Lynwood L. Barbour, Treasurer
James M. Gillie, Commissioner of the Revenue
James E. Dooley, Sheriff