



# Commonwealth of Virginia

*Auditor of Public Accounts*

Walter J. Kucharski  
Auditor of Public Accounts

P.O. Box 1295  
Richmond, Virginia 23218

September 2, 2011

Doretha Moody  
Board Chairman  
16321 Hamilton Arms Road  
Dewitt, VA 23840

County of Dinwiddie

Dear Ms. Moody:

We have reviewed the Commonwealth collections and remittances of the Treasurer, Commissioner of the Revenue, and Sheriff of the Locality indicated for the year ended June 30, 2011. 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: W. Kevin Massengill, County Administrator  
William E. Jones, Treasurer  
Lori K. Stevens, Commissioner of the Revenue  
B.B. "Dusty" Rhodes, Sheriff