



# Commonwealth of Virginia

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

**Walter J. Kucharski, Auditor**

September 24, 2008

Jeffrey K. Walker  
Board Chairman  
16404 Courthouse Road  
Eastville, VA 23347

County of Northampton

Dear Mr. Walker:

We have reviewed the Commonwealth collections and remittances of the Treasurer, Commissioner of the Revenue, and Sheriff of the locality indicated and for the year ended June 30, 2008. 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:kvv

cc: Katherine H. Nunez, County Administrator  
Ilva M. James, Treasurer  
Anne G. Sayers, Commissioner of the Revenue  
Jack P. Robbins, Jr., Sheriff