



Commonwealth of Virginia

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

Walter J. Kucharski, Auditor

September 15, 2008

Annette S. Perkins
Board Chairman
755 Roanoke Street, Suite 2E
Christiansburg, VA 24073

County of Montgomery

Dear Mrs. Perkins:

We have reviewed the Commonwealth collections and remittances of the Treasurer, Commissioner of the Revenue, Sheriff, and Commonwealth's Attorney 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:kwv

cc: B. Clayton Goodman, III, County Administrator
W Richard Shelton, Treasurer
Sharon E. Gilbert, Commissioner of the Revenue
J. T. Whitt, Sheriff
Bradley W. Finch, Commonwealth's Attorney