



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

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

September 26, 2007

Daryll E. Fisher  
Chairman  
P.O. Box 1000  
Montross, VA 22520

Dear Mr. Fisher:

We have reviewed the Commonwealth collections and remittances of the Treasurer, Commissioner of the Revenue, and Sheriff of the County of Westmoreland 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: Norm Risavi, County Administrator  
Elizabeth M. Nash, Treasurer  
Carol B. Gawen, Commissioner of the Revenue  
C.W. Jackson, Sheriff