



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

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

September 5, 2006

Fred Luntsford  
Board Chairman  
P. O. Box 570  
Wise, VA 24293

Dear Mr. Luntsford:

We have reviewed the Commonwealth collections and remittances of the Treasurer, Commissioner of the Revenue, and Sheriff of the County of Wise for the year ended June 30, 2006. 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,

Walter J. Kucharski  
Auditor of Public Accounts

WJK:kwv

cc: Glen Skinner, County Administrator  
Rita T Holbrook, Treasurer  
Douglas Mullins, Jr., Commissioner of the Revenue  
R. D. Oakes, Sheriff