Commonwealth of Virginia

Auditor of Public Accounts

Martha S. Mavredes, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

October 19, 2016

Samuel E. Carter
Board Chairman
P. O. Box 863
Appomattox, VA 24522

County of Appomattox

Dear Mr. Carter:

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, 2016. 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,

Martha S. Mavredes

Auditor of Public Accounts

MSM: rnr

cc: Susan M. Adams, County Administrator
Alice Gillette, Treasurer
Sara Henderson, Commissioner of the Revenue
Barry E. Letterman, Sheriff