



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

September 10, 2014

David Ferguson
Board Chairman
600 North Main Street, Suite 102
Woodstock, VA 22664-1855

County of Shenandoah

Dear Mr. Ferguson:

We have reviewed the Commonwealth collections and remittances of the Treasurer and Sheriff of the locality indicated for the year ended June 30, 2014. 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

MSM: shs

cc: Mary T. Price, County Administrator
Cindy A. George, Treasurer
Kathleen A. Black, Commissioner of the Revenue
Timothy C. Carter, Sheriff