## Martha S. Mavredes, CPA Auditor of Public Accounts

## Commonwealth of Virginia

## Auditor of Public Accounts

P.O. Box 1295 Richmond, Virginia 23218

September 25, 2017

Susan Seward Board Chairman P.O. Box 1397 Sussex, VA 23884

County of Sussex

Dear Ms. Seward:

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, 2017. 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:anu

cc: Vandy Jones, County Administrator
Onnie L. Woodruff, Treasurer
Ellen G. Boone, Commissioner of the Revenue
Ernest Giles, Sr., Sheriff