



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

September 19, 2013

Thomas H. Bruguire, Jr.  
Board Chairman  
187 Jack's Hill Road  
Roseland, VA 22967

County of Nelson

Dear Mr. Bruguire:

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, 2013. 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: kwv

cc: Stephen A. Carter, County Administrator  
Angela F. Johnson, Treasurer  
Jean W. Payne, Commissioner of the Revenue  
W. David Brooks, Sheriff