Martha S. Mavredes, CPA Auditor of Public Accounts

David Maples, Sheriff

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295

Richmond, Virginia 23218 August 8, 2019 **Neal Osborne** Mayor City of Bristol Dear Mr. Osborne: 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, 2019. 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:rh Randall Eads, City Manager cc: Angel Britt, Treasurer Chloe Eva Barker, Commissioner of the Revenue