Commonwealth of Virginia

Auditor of Public Accounts

Martha S. Mavredes, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

September 19, 2013

Sue D. Hansohn
Chairman
12310 Rose Cottage Lane
Culpeper, VA 22701

County of Culpeper

Dear Ms. Hansohn:

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: Frank T. Bossio, County Administrator
David L. DeJarnette, Treasurer
Terry L. Yowell, Commissioner of the Revenue
Scott H. Jenkins, Sheriff