



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

December 2, 2014

Richard C. Shickle  
Chairman  
107 N. Kent Street  
Winchester, VA 22601

County of Frederick

Dear Mr. Shickle:

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, 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: kwv

cc: John R. Riley, Jr., County Administrator  
C. William Orndoff, Jr., Treasurer  
Ellen E. Murphy, Commissioner of the Revenue  
Robert T. Williamson, Sheriff