



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

September 13, 2017

Brenda Sutherland
Board Chairman
P.O. Box 217
Independence, VA 24348

County of Grayson

Dear Mrs. Sutherland:

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: William Shepley, County Administrator
Robert Kelly Haga, Treasurer
Larry D. Bolt, Commissioner of the Revenue
Richard A. Vaughan, Sheriff