## Martha S. Mavredes, CPA Auditor of Public Accounts

## Commonwealth of Virginia

## Auditor of Public Accounts

P.O. Box 1295 Richmond, Virginia 23218

October 11, 2016

Dallas O. Jones Board Chairman 7427 Southampton Parkway Drewryville, VA 23844

County of Southampton

Dear Mr. Jones:

We have reviewed the Commonwealth collections and remittances of the Treasurer, Commissioner of the Revenue, Sheriff, and Commonwealth's Attorney of the locality indicated for the year ended June 30, 2016. 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: rnr

cc: Michael Johnson, County Administrator
David K. Britt, Treasurer
Amy B. Carr, Commissioner of the Revenue
J. B. Stutts, Sheriff
Eric A. Cooke, Commonwealth's Attorney