



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

October 6, 2014

Elizabeth Minor
Mayor
422 National Avenue
Winchester, VA 22601

City of Winchester

Dear Ms. Minor:

We have reviewed the Commonwealth collections and remittances of the Sheriff of the locality indicated for the year ended June 30, 2014. We also reviewed the Commonwealth collections and remittances of the Treasurer of the locality indicated, for the period January 1, 2014 through 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: shs

cc: Eden E. Freeman, City Manager
Jeffrey L. Barbour, Treasurer
Les R. Taylor, Sheriff