

Commonwealth of Virginia

Auditor of Public Accounts

Martha S. Mavredes, CPA Auditor of Public Accounts P.O. Box 1295 Richmond, Virginia 23218

September 5, 2018

Maggie Asbury Board Chairperson 108 East Main Street Tazewell, VA 24651

County of Tazewell

Dear Ms. Asbury:

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, 2018. 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:vks

cc: C. Eric Young, County Administrator
David T. Larimer II, Treasurer
David R. Anderson, Commissioner of the Revenue
Brian Hieatt, Sheriff