Martha S. Mavredes, CPA Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295 Richmond, Virginia 23218

September 2, 2016

Bernard Jones Board Chairman P.O. Box 399 Lawrenceville, VA 23868

County of Brunswick

Dear Mr. Jones:

We have reviewed the Commonwealth collections and remittances of the Commissioner of the Revenue and Sheriff of the locality indicated for the year ended June 30, 2016. We also reviewed the Commonwealth collections and remittances of the Treasurer of the locality indicated, for the period November 21, 2015 through 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: Charlette Woolridge, County Administrator
Jacqueline Mangrum, Treasurer
Camilla Bright, Commissioner of the Revenue
Brian Roberts, Sheriff