



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

December 9, 2019

James Carroll Branham
Board Chairman
County of Buchanan

Dear Mr. Branham:

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, 2019. We also reviewed the Commonwealth collections and remittances of the Treasurer of the locality indicated, for the period February 1, 2019 through June 30, 2019. 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,

Martha Mavredes
Auditor of Public Accounts

MSM: rh

cc: Robert Craig Horn, County Administrator
Vonda Slone, Treasurer
Anna Ruth Horn, Commissioner of the Revenue
Clarence Ray Foster, Sheriff