



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

September 19, 2017

Granville F. Hogg Jr.
Board Chairman
P.O. Box 66
Eastville, VA 23347

County of Northampton

Dear Mr. Hogg:

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, 2017. 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:anu

cc: Charles Kolakowski, County Administrator
Cynthia S. Bradford, Treasurer
Charlene Gray, Commissioner of the Revenue
David L. Doughty Jr., Sheriff