



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

December 10, 2014

Michael A. Gillette
Mayor
900 Church Street
Lynchburg, VA 24504

City of Lynchburg

Dear Mr. Gillette:

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, 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: kwv

cc: L. Kimball Payne, III, City Manager
David C. Thurman, Treasurer
Mitchell W. Nuckles, Commissioner of the Revenue
Ronald L. Gillispie, Sheriff
Michael R. Doucette, Commonwealth's Attorney