



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

December 2, 2015

Dallas O. Jones
Board Chairman
7427 Southampton Parkway
Drewryville, VA 23844

County of Southampton

Dear Mr. Jones:

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, 2015. 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: ljh

cc: Michael Johnson, County Administrator
David K. Britt, Treasurer
Amy B. Carr, Commissioner of the Revenue
J. B. Stutts, Sheriff
Eric A. Cooke, Commonwealth's Attorney