



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

November 5, 2014

Darryl E. Fisher
Chairman
1520 Nomini Hall Road
Hague, VA 22469

County of Westmoreland

Dear Mr. Fisher:

We have reviewed the Commonwealth collections and remittances of the Treasurer, Commissioner of the Revenue, and Sheriff 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: shs

cc: Norm Risavi, County Administrator
Martha Wilkins, Treasurer
Carol B. Gawen, Commissioner of the Revenue
C. O. Balderson, Sheriff