



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

September 6, 2018

R. F. Bailey, Jr.
Board Chairman
P. O. Box 7
Shacklefords, VA 23156

County of King & Queen

Dear Mr. Bailey:

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, 2018. 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:vks

cc: Thomas J. Swartzwelder, County Administrator
Irene B. Longest, Treasurer
Kelly N. Lumpkin, Commissioner of the Revenue
John R. Charboneau, Sheriff

County of King & Queen
State Account
Distribution List
For the year ended June 30, 2018
Mailed 9/14/18 VKS

R. F. Bailey, Jr.
Board Chairman
P. O. Box 7
Shacklefords, VA 23156
rbailey@kingandqueenco.net

Thomas J. Swartzwelder
County Administrator
P. O. Box 177
King & Queen Court House, VA 23085
tswartzwelder@kingandqueenco.net

Irene B. Longest
Treasurer
P. O. Box 98
King & Queen Court House, VA 23085
ilongest@kingandqueenco.net

Kelly N. Lumpkin
Commissioner of the Revenue
P. O. Box 178
King & Queen Court House, VA 23085
klumpkin@kingandqueenco.net

John R. Charboneau
Sheriff
P. O. Box 38
King & Queen Court House, VA 23085
sheriff@kingandqueenco.net