Martha S. Mavredes, CPA Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295 Richmond, Virginia 23218

October 3, 2016

John Seward Board Chairman P.O. Box 65 Surry, VA 23883

County of Surry

Dear Mr. Seward:

We have reviewed the Commonwealth collections and remittances of the Treasurer, Commissioner of the Revenue, and Sheriff of the locality indicated for the period January 1, 2016 through June 30, 2016. 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: rnr

cc: Tyrone Franklin, County Administrator Faye P. Warren, Treasurer

Deborah J. Nee, Commissioner of the Revenue

Carlos Turner, Sheriff