



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

November 13, 2018

Phyllis J. Randall  
Board Chair at Large  
P.O. Box 7000  
Leesburg, VA 20177-7000

County of Loudoun

Dear Ms. Randall:

We have reviewed the Commonwealth collections and remittances of the Treasurer, Sheriff, and Commonwealth's Attorney 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:rh

cc: Tim Hemstreet, County Administrator  
H. Roger Zurn Jr., Treasurer  
Michael Chapman, Sheriff  
Jim Plowman, Commonwealth's Attorney