Martha S. Mavredes, CPA Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295 Richmond, Virginia 23218

October 17, 2017

Dorothy A. Jaeckle Board Chairman P. O. Box 40 Chesterfield, VA 23832

County of Chesterfield

Dear Ms. Jaeckle:

We have reviewed the Commonwealth collections and remittances of the Commissioner of the Revenue and Sheriff of the locality indicated for the year ended June 30, 2017. We also reviewed the Commonwealth collections and remittances of the Treasurer of the locality indicated, for the period January 1, 2017 through June 30, 2017. 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:anu

cc: Dr. Joseph P. Casey, County Administrator
Carey A. Adams, Treasurer
Timothy M. McPeters, Commissioner of the Revenue
Karl S. Leonard, Sheriff