



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

August 31, 2017

Charles S. Dehaven, Jr.
Chairman
107 North Kent Street
Winchester, VA 22601

County of Frederick

Dear Mr. Dehaven:

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, 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: Kris Tierney, Interim County Administrator
C. William Orndoff, Jr., Treasurer
Ellen E. Murphy, Commissioner of the Revenue
Lenny Millholland, Sheriff