



Commonwealth of Virginia

Auditor of Public Accounts

Walter J. Kucharski
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

October 31, 2012

Molly Joseph Ward
Mayor
22 Lincoln Street, 8th Floor
Hampton, VA 23669

City of Hampton

Dear Ms. Ward:

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, 2012. 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 Treasurer, Commissioner of the Revenue, and Sheriff complied, in all material respects, with state laws, regulations and other procedures relating to the receipt, disbursement, and custody of state funds, except as follows.

The Sheriff did not maintain sufficient internal control over state funds as described below.

Deposit Funds Timely

The Sheriff does not deposit funds into his official account timely resulting in delays up to 14 business days between collections and deposits. Having cash and checks on hand increases the risk that these funds could be misplaced or lost. The Sheriff should follow the accounting best practices as outlined in the Virginia Sheriff's Accounting Manual, which recommends the Sheriff deposit all collections once a week or daily, when receipts total \$200 or more.

Molly Joseph Ward, Mayor
October 31, 2012
Page Two

We discussed this comment with the Sheriff on October 31, 2012 and we acknowledge the cooperation extended to us during this review.

Sincerely,

Auditor of Public Accounts

WJK:clj

cc: Mary Bunting, City Manager
Robert S. Williams, Treasurer
Ross A. Mugler, Commissioner of the Revenue
B.J. Roberts, Sheriff