



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

September 14, 2016

Steve Breeding
Board Chairman
P.O. Box 1208
Lebanon, VA 24266

County of Russell

Dear Mr. Breeding:

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, 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 Treasurer, Commissioner of the Revenue, and the 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 comply with state laws and regulations as described below.

Promptly Remit Sheriff's Fees

The Sheriff delayed remitting sheriff's fees to the Treasurer for up to 14 days. Having cash or checks on hand is a risk that could lead to a loss of funds. The Sheriff should follow the best practices outlined in the Virginia Sheriff's Accounting Manual, which recommend the Sheriff deposit all collections in the Sheriff's official bank account or directly with the local Treasurer, either weekly or when collections exceed \$200.

Steve Breeding, Board Chairman
September 14, 2016
Page Two

We discussed this comment with the Sheriff on September 14, 2016 and we acknowledge the cooperation extended to us during this review.

Sincerely,

Auditor of Public Accounts

MSM: clj

cc: Lonzo Lester, County Administrator
Patrick L. Thompson, Treasurer
Randy N. Williams, Commissioner of the Revenue
Steven L. Dye, Sheriff