



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

September 28, 2017

David W. Hinty, Jr
Board Chairman
933 Falling Spring Rd
Glasgow, VA 24555

County of Rockbridge

Dear Mr. Hinty:

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 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.

Promptly Remit Sheriff's Fees

The Sheriff delayed remitting sheriff's fees to the Treasurer for up to 19 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.

David W. Hinty, Jr, Board Chairman
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We discussed this comment with the Sheriff on September 26, 2017 and we acknowledge the cooperation extended to us during this review.

Sincerely,

Auditor of Public Accounts

MSM: clj

cc: Spencer H. Suter, County Administrator
Betty S. Trovato, Treasurer
David C. Whitesell, Commissioner of the Revenue
C. J. Blalock, Sheriff