



Commonwealth of Virginia

Walter J. Kucharski, Auditor

**Auditor of Public Accounts
P.O. Box 1295
Richmond, Virginia 23218**

September 9, 2008

Willie Craft
Board Chairman
P.O. Box 14
Appomattox, VA 24522

County of Appomattox

Dear Mr. Craft:

We have reviewed the Commonwealth collections and remittances of the Treasurer, Commissioner of the Revenue, and Sheriff of the locality indicated and for the year ended June 30, 2008. 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 and Commissioner of Revenue 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.

However, the Sheriff did not maintain sufficient internal control over state funds or comply with state laws and regulations as described below.

Reconcile Bank Statement

During fiscal year 2008, the Sheriff did not reconcile his official bank account. Reconciliations are an essential internal control to ensure the proper accounting for funds and timely correction of errors. The Sheriff should immediately begin performing monthly bank reconciliations.

Promptly Remit Sheriff's Fees

In addition, the Sheriff delayed remitting sheriff's fees to the County Treasurer. The Sheriff collected fees in ten of the twelve months for fiscal year 2007. Auditors found two instances in those ten months where remittance was at least 16 days late. Section 15.2-1609.3 of the Code of Virginia requires the Sheriff to remit fees to the City Treasurer on or before the tenth day of the month following collections. The Sheriff should comply with remittance requirements as outlined in the Code of Virginia.

We discussed this comment with the Sheriff on August 15, 2008, and we acknowledge the cooperation extended to us during this review.

Sincerely,

Auditor of Public Accounts

WJK:kmk

cc: Aileen Ferguson, County Administrator
Janet M Belter, Treasurer
Sara Henderson, Commissioner of the Revenue
Wilson Staples, Sheriff