



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

November 4, 2010

Pablo Cuevas
Board Chairman
543 Elm Street
Broadway, VA 22815

County of Rockingham

Dear Mr. Cuevas:

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, 2010. 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, the 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 Fees

The Sheriff does not promptly deposit fees either into an official bank account or directly with the local Treasurer. Of the 46 remittances of Sheriff's fees to the Treasurer during the audit period, the Sheriff did not make 11 of them weekly. 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 for fees as outlined in the Virginia Sheriff's Accounting Manual, which recommends the Sheriff deposit all collections, when receipts total \$200 or more, daily either into the Sheriff's official bank account or directly with the Treasurer. When receipts total less than \$200 in a day, the Sheriff should accumulate daily receipts until they total \$200, but always deposit no less frequently than weekly.

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We discussed this comment with the Sheriff on September 17, 2010 and we acknowledge the cooperation extended to us during this review.

Sincerely,

Auditor of Public Accounts

WJK:kwv

cc: Joseph S. Paxton, County Administrator
L. Todd Garber, Treasurer
Lowell R. Barb, Commissioner of the Revenue
Donald W. Farley, Sheriff