



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

October 27, 2015

Lee H. Frame
Board Chairman
P. O. Box 644
Orange, VA 22960

County of Orange

Dear Mr. Frame:

We have reviewed the Commonwealth collections and remittances of the Treasurer, Commissioner of the Revenue, Sheriff, and Commonwealth's Attorney of the locality indicated for the year ended June 30, 2015. 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, Sheriff, and Commonwealth's Attorney 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 Commonwealth's Attorney did not comply with state laws and regulations as described below.

Properly Remit Excess Collection Fees

The Commonwealth's Attorney failed to direct the Treasurer to remit the state's portion of excess fees, totaling \$29,932, to the Commonwealth for fiscal year 2014 from the in-house collection program. The County and Commonwealth share equally in any excess fees of the program. The Commonwealth's Attorney should notify the Treasurer of the amount to send to the Commonwealth.

Lee H. Frame, Board Chairman
October 27, 2015
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We discussed this comment with the Commonwealth's Attorney on October 5, 2015 and we acknowledge the cooperation extended to us during this review.

Sincerely,

Auditor of Public Accounts

MSM: clj

cc: R. Bryan David, County Administrator
Phyllis M. Yancey, Treasurer
Renee L. Pope, Commissioner of the Revenue
Mark A. Amos, Sheriff
Diana H. Wheeler, Commonwealth's Attorney