



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

September 10, 2009

Charles Wagner
Board Chairman
40 East Court Street
Rocky Mount, VA 24151

County of Franklin

Dear Mr. Wagner:

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, 2009. 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 comply with state laws and regulations as described below.

Properly Calculate and Report Sales Commissions

The Sheriff did not calculate or properly report to the State Treasurer the commission from Sheriff's sales. Section 8.01-499 of the Code of Virginia requires the Sheriff collect a ten percent sales commission for each Sheriff's sale and turn over the collected commission to the Treasurer as state collections. Gross sales for the audit period totaled \$34,065. The Sheriff should either recover the \$3,407 commission not collected and disbursed to the recipients of the Sheriff's sales or personally pay the uncollected commission to the Commonwealth. In the future, the Sheriff should comply with the Code of Virginia and follow the procedures outlined in the Virginia Sheriff's Accounting Manual for sales in the Sheriff's office.

Charles Wagner
Board Chairman
September 10, 2009
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We discussed this comment with the Sheriff on September 29, 2009 and we acknowledge the cooperation extended to us during this review.

Sincerely,

Auditor of Public Accounts

WJK:kwv

cc: Richard E. Huff, II, County Administrator
Lynda F. Messenger, Treasurer
Margaret S. Torrence, Commissioner of the Revenue
Ewell A. Hunt, Sheriff