



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

August 31, 2017

L. W. "Jack" Leffel
Board Chairman
1 West Main Street, Box 1
Fincastle, VA 24090

County of Botetourt

Dear Mr. Leffel:

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, 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, 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.

Disburse Restitution

The Commonwealth's Attorney is currently holding \$1,200 in restitution collected on behalf of the County's courts. The office has experienced some turnover in staff and the current staff members cannot determine who paid these funds or which recipients are owed the money.

The Commonwealth's Attorney should monitor, perform due diligence, and disburse the above-mentioned restitution and should continue to do so on a monthly basis.

Properly Remit Excess Collection Fees

The Commonwealth's Attorney did not send the correct amount to the Commonwealth for its portion of the excess fees from the in-house collection program for Fiscal Year 2016. The

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Commonwealth's Attorney should notify the Treasurer of the recalculated amount and send an amended Fiscal Year 2016 Collection of Fines and Fees Report to the Compensation Board. The Commonwealth's Attorney should implement review procedures to ensure the correct amount of excess fees are calculated and remitted annually.

We discussed these comments with the Commonwealth's Attorney on August 31, 2017 and we acknowledge the cooperation extended to us during this review.

Sincerely,

Auditor of Public Accounts

MSM: clj

cc: Gary Larrowe, County Administrator
William P. Arney, Treasurer
Rodney Spickard, Commissioner of the Revenue
Ronald N. Sprinkle, Sheriff
Joel R. Branscom, Commonwealth's Attorney