



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

September 13, 2019

Michael A. Breeden
Board Chairman
County of Rockingham

Dear Mr. Breeden:

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, 2019. 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 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 Attorney did not maintain sufficient internal control over state funds as described below.

Reconcile Accounting Records

Repeat: No

The Commonwealth's Attorney did not perform a complete and adequate reconciliation of delinquent collections from the in-house collection program resulting in the wrong amount of excess fees being remitted to the Commonwealth for fiscal year 2018. The Commonwealth's Attorney should notify the Treasurer of the recalculated amount and send an amended fiscal year 2018 Collection of Fines and Fees Report to the Compensation Board. The Commonwealth's Attorney should also implement reconciliation procedures to ensure the accuracy of the data used to calculate excess fees due to the Commonwealth each year.

Michael A. Breeden, Board Chairman
September 13, 2019
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We discussed this comment with the Commonwealth Attorney on September 13, 2019 and we acknowledge the cooperation extended to us during this review.

Sincerely,

Auditor of Public Accounts

MSM:vks

cc: Stephen G King, County Administrator
L. Todd Garber, Treasurer
Lowell R. Barb, Commissioner of the Revenue
Bryan F. Hutcheson, Sheriff
Marsha Garst, Commonwealth's Attorney