



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

September 9, 2016

Chris Tuck
Board Chairman
539 Wisteria Dr.
Radford, VA 24141

County of Montgomery

Dear Mr. Tuck:

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, 2016. 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.

Remit Excess Collection Fees

The Commonwealth's Attorney under-remitted the Commonwealth's portion of the excess fees from the in-house collection program for fiscal year 2015 by \$58,142. The Commonwealth's Attorney should notify the Treasurer of this amount to send to the Commonwealth and send an amended Fiscal Year 2015 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 remitted annually.

Chris Tuck, Board Chairman
September 9, 2016
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We discussed this comment with the Commonwealth's Attorney on September 9, 2016 and we acknowledge the cooperation extended to us during this review.

Sincerely,

Auditor of Public Accounts

MSM: clj

cc: F. Craig Meadows, County Administrator
W. Richard Shelton, Treasurer
Helen P. Royal, Commissioner of the Revenue
Hank Partin, Sheriff
Mary K. Pettitt, Commonwealth's Attorney