



Commonwealth of Virginia

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

Walter J. Kucharski, Auditor

October 27, 2008

John Staelin
Chairman
102 N. Church Street
Berryville, VA 22611

County of Clarke

Dear Mr. Staelin:

We have reviewed the Commonwealth collections and remittances of the Treasurer, Commissioner of the Revenue and Sheriff of the locality indicated and for the year ended June 30, 2008. 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 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 maintain sufficient internal control over state funds or comply with state laws and regulations as described below.

Promptly Deposit Sheriff's Fees

The Sheriff does not promptly deposit fees into an official bank account. In 10 of 24 deposits tested, the Sheriff delayed making deposits up to 5 weeks after receipting the fees. Having cash and checks on hand increases the risk that these funds could be lost or misplaced. The Sheriff should follow the accounting best practices for fees as outlined in the Virginia Sheriff's Accounting Manual, which recommends the Sheriff deposit all collections, if receipts total \$200 or more, daily into the Sheriff's official bank account. However, the Sheriff should always deposit fees no less frequently once a week.

Properly Manage Manual Receipts

The Sheriff does not maintain proper accounting records. We noted the following errors with manual receipts when completing our test work:

- The Sheriff could not present the manual receipt books that covered the period of July 1, 2007 through September 23, 2007.
- For those receipts which auditors could test, auditors found the following.
 - One cash deposit for which there was no receipt.
 - Five receipts had either illegible handwriting or missing information.
 - During May 2008, March 2008, December 2007, and October 2007, the Sheriff's office issued receipts out of numerical sequence.
 - One void receipt had incomplete supporting documentation.

The Sheriff and his staff should review and follow the accounting requirements and best practices for manual receipts as outlined in the Virginia Sheriff's Accounting Manual. A lack of internal controls in this area will again increase the risk that these funds could be lost or misplaced. Additionally, Section 15.2-1615 of the Code of Virginia requires the Sheriff to retain records for audit purposes. The Sheriff should maintain proper records to ensure full and accurate accountability of all state monies received.

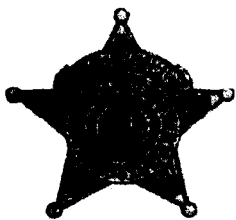
We discussed this comment with the Sheriff on October 17, 2008 and his response is included below. We acknowledge the cooperation extended to us during this review.

Sincerely,

Auditor of Public Accounts

WJK:kmk

cc: David L. Ash, County Administrator
Sharon E. Keeler, Treasurer
Warren A. Arthur, Commissioner of the Revenue
Anthony W. Roper, Sheriff



Anthony W. Roper, Sheriff

Clarke County Sheriff's Office

**100 North Church Street
Berryville, Virginia 22611-1110
Telephone 540-955-5152
Facsimile 540-955-4111**



October 17, 2008

Mr. Walter J. Kucharski, Auditor
Commonwealth of Virginia
Auditor of Public Accounts
PO Box 1295
Richmond, VA 23218

Dear Mr. Kucharski:

I am in receipt of the final draft report of the Clarke County Sheriff's Office audit. The efforts of your staff are greatly appreciated, especially Ms. Kathleen Kimmel, Mr. Randall Johnson and Ms. Bonnie Patterson.

I concur with the findings of the audit as it relates to our office's prior practices. However, the report does not accurately reflect the entire picture. As such, I am compelled to submit the following information for the record.

1. When Ms. Patterson met with me following the review of our books, she pointed out the deficiencies she had discovered. Our discussion included:
 - a. There were no funds missing,
 - b. the items noted in her assessment had been corrected, and
 - c. no additional issues were discovered between January 1, 2008 and June 30, 2008.
2. I asked Ms. Patterson if she could note, while recognizing our shortcomings related to certain records during late 2007, the procedures/practices of our office were corrected prior to the audit. Ms. Patterson indicated that she would not include this information and directed me to Mr. Randall Johnson.
3. I spoke with Mr. Johnson on September 5, 2008. He indicated the final report of the audit would note that the issues raised by the audit had already been addressed by this office.
4. After receiving the final draft, which did not include the verbiage we agreed upon, I spoke again with Mr. Johnson. He advised that these reports do not usually include the

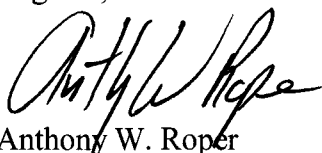
Mr. Walter Kucharski
October 17, 2008
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information I requested. Though he had no issues with the inclusion, Ms. Kimmel, in the interest of brevity, decided it would not be added to the audit letter.

I am writing this letter in an effort to document the entire process. While I appreciate the need for brevity, and understand our office had issues with the management of paper receipts, this is the only way to show our compliance.

I look forward to our 2009 visit with your staff so you can record our improvement.

Regards,

A handwritten signature in black ink, appearing to read "Anthony W. Roper". The signature is fluid and cursive, with the first name "Anthony" being more prominent.

Anthony W. Roper
Sheriff, Clarke County

cc: Mr. John Staelin, Chairman, Clarke County Board of Supervisors
Mr. David Ash, County Administrator, Clarke County
Mr. Randall Johnson, Senior Specialist Judicial Systems, Auditor of Public Accounts