



# Commonwealth of Virginia

## *Auditor of Public Accounts*

Walter J. Kucharski  
Auditor of Public Accounts

P.O. Box 1295  
Richmond, Virginia 23218

December 19, 2011

Claudia Tucker  
Board Chairman  
P.O. Box 390  
Amherst, VA 24521

County of Amherst

Dear Ms. Tucker:

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, 2011. 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, Sheriff and Commissioner of the Revenue 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 Remit Local Fees to Treasurer

As reported last year, the Sheriff and his staff continue to not deposit local fees with the County Treasurer intact and promptly as required by Code of Virginia 15.2-1615. The Virginia Sheriffs' Accounting Manual suggests the Sheriff make these deposits daily, or when receipts total less than \$200 in a day, accumulate the daily receipts until they total \$200, but always deposit no less frequently than weekly. Instead, the Sheriff's staff deposits the fees into his official bank account and disburses the fees to the County Treasurer monthly. The Sheriff should deposit the local fees with the County Treasurer daily.

### Improve Management over Manual Receipts

The Sheriff does not have adequate internal controls over the civil process servers' manual receipts books. Specifically we noted the following weaknesses.

- There is no log of manual receipts books issued to or returned by employees.
- The manual receipts are not pre-numbered.
- There is no periodic supervisory review of these manual receipt books to determine if civil process servers are returning all funds, until they return the receipt book.

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We recommend the Sheriff establish proper procedures to improve internal controls relating to the civil process servers' manual receipts books. These procedures should include using pre-numbered manual receipts, requiring timely supervisory review of manual receipt activity and establishing a log of manual receipts books issued to and returned by civil process servers.

We discussed these comments with the Sheriff on January 3, 2012 and we acknowledge the cooperation extended to us during this review.

Sincerely,

Auditor of Public Accounts

WJK: clj

cc: R. Steve Crosby, Interim County Administrator  
Evelyn B. Martin, Treasurer  
Linda M. Byers, Commissioner of the Revenue  
L.J. Ayers, III, Sheriff