



Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295

Richmond, Virginia 23218

Walter J. Kucharski, Auditor

September 5, 2007

David Hutchins
Board Chairman
605-1 N. Pine Street
Hillsville, VA 24343

Dear Mr. Hutchins:

We have reviewed the Commonwealth collections and remittances of the Treasurer, Commissioner of the Revenue, and Sheriff of the County of Carroll for the year ended June 30, 2007. 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 constitutional officers 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 Treasurer did not maintain sufficient internal control over state funds as described below.

Send Fees Promptly to the Commonwealth

The Treasurer delayed sending Sheriff's fees to the Commonwealth on three of 30 days tested for up to three months. Section 2.2-806(B) of the Code of Virginia requires Treasurers to remit fees weekly, or twice each week when collections exceed \$5,000. The Treasurer should send fees as required by the Code of Virginia.

We discussed this comment with the Treasurer on September 5, 2007 and we acknowledge the cooperation extended to us during this audit.

Sincerely,

Auditor of Public Accounts

WJK:kwv

cc: Gary Larrowe, County Administrator
Bonita M. Williams, Treasurer
Louise L. Quesenberry, Commissioner of the Revenue
H. Warren Manning, Sheriff

County of Carroll
State Account
Report Distribution List
For the year ended June 30, 2007

- 1 David Hutchins
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- 1 Bonita M. Williams
Treasurer
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- 1 Louise L. Quesenberry
Commissioner of the Revenue
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- 1 H. Warren Manning
Sheriff
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- 1 Corbin C. Stone
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