



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

October 12, 2010

Roger C. Stanley
Chairman
P.O. Box 1098
Clintwood, VA 24228

County of Dickenson

Dear Mr. Stanley:

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, 2010. 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, and Sheriff complied, in all material respects, with state laws, regulations and other procedures relating to the receipt, disbursement, and custody of state funds.

The Sheriff did not maintain sufficient internal control over local funds or comply with state laws and regulations as described below.

Deposit all Funds with the Treasurer for Appropriation

The Sheriff did not deposit DARE collections totaling \$1,000 with the local Treasurer as required by Section 15.2-1615 of the Code of Virginia. Instead, the Sheriff deposited these collections in a separate bank account and then disbursed some of the funds without an appropriation from the local governing body. Section 15.2-2506 of the Code of Virginia requires an appropriation for all expenditures.

The Sheriff should transfer these funds to the local Treasurer and obtain an appropriation from the local governing body prior to spending any more of these funds.

Roger C. Stanley, Chairman
October 12, 2010
Page Two

We discussed this comment with the Sheriff on October 14, 2010 and we acknowledge the cooperation extended to us during this review.

Sincerely,

Auditor of Public Accounts

WJK: clj

cc: Mark S. Vanover, County Administrator
Danny L. Edwards, Treasurer
Linda R. Edwards, Commissioner of the Revenue
Bobby G. Hammons, Sheriff