



# Commonwealth of Virginia

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

Walter J. Kucharski, Auditor

October 10, 2007

Elizabeth Minor  
Mayor  
422 National Avenue  
Winchester, VA 22601

Dear Ms. Minor:

We have reviewed the Commonwealth collections and remittances of the Treasurer, Commissioner of the Revenue and Sheriff of the City of Winchester 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 Sheriff did not maintain sufficient internal control over state funds as described below.

## Properly Remit Sheriff's Fees

For 19 of 45 deposits tested, the Sheriff did not deposit funds collected at least weekly or when funds reached \$200 into his official account. Section 15.2-1615 of the Code of Virginia requires the Sheriff to deposit all money he receives intact and promptly with the Treasurer. The Virginia Sheriff's Accounting Manual recommends certain best practices to safeguard funds, including depositing funds collected into an official account or with the Treasurer weekly or when funds reach \$200. The Sheriff should either deposit all funds to his official account and send them to the Treasurer no later than the 10<sup>th</sup> of the month following the month he made the collection or send all collections to the Treasurer weekly.

We discussed this comment with the Sheriff on October 3, 2007 and we acknowledge the cooperation extended to us during this audit.

Sincerely,

Auditor of Public Accounts

WJK:clj

cc: Charles T. Gaynor, Acting City Manager  
R. Mark Garber, Treasurer  
John G. Russell, III, Commissioner of the Revenue  
Leonard W. Millholland, Sheriff