



Commonwealth of Virginia

Auditor of Public Accounts

Walter J. Kucharski
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

September 7, 2011

T. Wayne Hoover
Board Chairman
11413 Courthouse Road
Lunenburg, VA 23952

County of Lunenburg

Dear Mr. Hoover:

We have reviewed the Commonwealth collections and remittances of the Commissioner of the Revenue and Sheriff of the locality indicated for the year ended June 30, 2011. We also reviewed the Commonwealth collections and remittances of the Treasurer of the locality indicated, for the period November 17, 2010 through 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, 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, except as follows.

The Sheriff did not maintain sufficient internal control over state funds as described below.

Reconcile Bank Account

The Sheriff did not reconcile his bank account monthly, which is a best bookkeeping practice. Reconciliations are an essential internal control to ensure the proper accounting for funds and timely correction of errors. Further, a supervisory review is the most effective control to ensure the reconciliation is complete and done properly. The Sheriff should ensure the bank account is reconciled and should review the reconciliation monthly.

We discussed this comment with the Sheriff on September 6, 2011 and we acknowledge the cooperation extended to us during this review.

Sincerely,

A handwritten signature in black ink, reading "Walter J. Kucharski".

Auditor of Public Accounts

WJK:alh

cc: William O'Brien, Interim County Administrator
R. Christian Rickers, Treasurer
Pat M. Adams, Commissioner of the Revenue
Arthur Townsend, Sheriff