



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

September 16, 2016

Charles Slempp Jr.
Board Chairman
P.O. Box 367
Jonesville, VA 24263

County of Lee

Dear Mr. Slempp:

We have reviewed the Commonwealth collections and remittances of the Treasurer, Commissioner of the Revenue, and the Sheriff of the locality indicated for the year ended June 30, 2016. 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 the 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 comply with state laws and regulations as described below.

Promptly Deposit Sheriff's Fees

The Sheriff delayed remitting sheriffs' fees to the Treasurer for up to 12 days. Having cash or checks on hand is a risk that could lead to a loss of funds. The Sheriff should follow the best practices outlined in the Virginia Sheriff's Accounting Manual, which recommend the Sheriff deposit all collections in the Sheriff's official bank account or directly with the local Treasurer, either weekly or when collections exceed \$200.

Charles Slemple Jr., Board Chairman
September 16, 2016
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We discussed this comment with the Sheriff on September 16, 2016 and we acknowledge the cooperation extended to us during this review.

Sincerely,

Auditor of Public Accounts

MSM: clj

cc: D. Dane Poe, County Administrator
Rita A. McCann, Treasurer
Christopher R. Jones, Commissioner of Revenue
Gary B. Parsons, Sheriff