



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

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

September 10, 2009

Wendell L. Coleman  
Chairman  
P.O. Box 590  
Verona, VA 24482

County of Augusta

Dear Mr. Coleman:

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, 2009. 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 and Commissioner of Revenue 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 state funds or comply with state laws and regulations as described below.

## Remit Sheriff's Fees

From December 2008 through June 2009 the Sheriff did not appropriately remit sheriff's fees to the County Treasurer. Section 15.2-1615 of the Code of Virginia requires the Sheriff to remit fees to the County Treasurer on or before the tenth day of the month following collection. The Sheriff should comply with remittance requirements as outlined in the Code of Virginia.

## Reconcile Bank Account

From December 2008 through June 2009 the Sheriff did not reconcile the official bank account in accordance with section 15.2-1615 of the Code of Virginia. Reconciliations are an essential internal control to ensure the proper accounting for funds and timely correction of errors. A variance of \$998.82 would have been noted and could have been resolved if the Sheriff had prepared the reconciliation. The Sheriff should immediately begin performing monthly bank reconciliations.

Wendell L. Coleman  
Chairman  
September 10, 2009  
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We discussed this comment with the Sheriff on September 25, 2009 and we acknowledge the cooperation extended to us during this review.

Sincerely,

Auditor of Public Accounts

WJK:kwv

cc: Patrick J. Coffield, County Administrator  
Richard T. Homes, Treasurer  
W. Jean Shrewsbury, Commissioner of the Revenue  
Randall D. Fisher, Sheriff