



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

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

October 4, 2007

Lacey B. King, Jr.  
Mayor  
114 N. Lewis Street  
Staunton, VA 24401

Dear Mr. King, Jr.:

We have reviewed the Commonwealth collections and remittances of the Treasurer, Commissioner of the Revenue and Sheriff of the City of Staunton 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 Treasurer did not remit Sheriff fees as required.

## Remit Sheriff Fees Promptly

The Treasurer did not properly send the Commonwealth its share of Sheriff's fees as required by Section 2.2-806B of the Code of Virginia. The Code of Virginia requires Treasurers to send Sheriff Fees to the Commonwealth weekly, or twice weekly if collections total more than \$5,000. The Treasurer received Sheriff's Fee collections via the Circuit Court and General District Court on October 3, 2006 and December 1, 2006 totaling \$3,211.24 but did not send these collections to the Commonwealth until April 9, 2007. The Treasurer should send fees as required by the Code of Virginia.

Lacey B. King, Jr.  
Mayor  
October 3, 2007  
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We discussed this comment with the Treasurer on October 2, 2007 and we acknowledge the cooperation extended to us during this audit.

Sincerely,

A handwritten signature in black ink, appearing to read "Walter J. Kuchar". The signature is fluid and cursive, with a prominent initial "W".

Auditor of Public Accounts

WJK:wdh

cc: Stephen F. Owen, City Manager  
Richard R. Johnson, Treasurer  
Margaret A. Ragon, Commissioner of the Revenue  
Alex L. Caldwell, Jr., Sheriff