



REPORT ON COLLECTIONS
OF COMMONWEALTH REVENUES
BY LOCAL CONSTITUTIONAL OFFICERS
OF THE
COUNTY OF BRUNSWICK

FOR THE YEAR ENDED
JUNE 30, 2017

Auditor of Public Accounts
Martha S. Mavredes, CPA
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–TABLE OF CONTENTS–

	<u>Pages</u>
AUDIT LETTER	1-2
LOCALITY'S RESPONSE	3



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

October 18, 2017

Barbara Jarrett-Harris
Chair Board of Supervisors
P.O. Box 399
Lawrenceville, VA 23868

County of Brunswick

Dear Ms. Jarrett-Harris:

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, 2017. 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. Any response and written corrective action plan to remediate this matter provided by the Sheriff are included as an enclosure to this report.

Promptly Deposit Sheriff Fees

The Sheriff delayed depositing collected fees to his official bank account for up to 20 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 Treasurer, either weekly or when collections exceed \$200.

We discussed this comment with the Sheriff on October 31, 2017, and we acknowledge the cooperation extended to us during this review.

Sincerely,

Auditor of Public Accounts

MSM:alh

cc: Charlette Woolridge, County Administrator
Jacqueline Mangrum, Treasurer
Camilla Bright, Commissioner of the Revenue
Brian Roberts, Sheriff



Brian K. Roberts
Sheriff

Brunswick County Sheriff's Office
"An Accredited Agency"
Office of the Sheriff



November 1, 2017

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

Dear Mrs. Mavredes:

Please accept this letter as my response to the Field Management Finding memorandum dated October 17, 2017, from Katherine St. Lawrence, Senior Auditor, wherein she identified an audit finding as follows:

Promptly Deposit Sheriff Fees

The Sheriff delayed depositing collected fees to his official bank account for up to 20 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 Treasurer, either weekly or when collections exceed \$200.

This practice was discussed with personnel and founded due to the fact that sometimes our office may only receive one \$12.00 fee over a several week period. Additionally, there may be some months that we do not receive any fees at all. Please note that all Sheriff's fees are locked in a file cabinet and maintained in a locked office prior to deposit. Therefore, I do not believe there was ever any risk that could have led to a loss of funds. Additionally, it is important to note that all fees were deposited and accurately accounted for in our records. Notwithstanding this, staff has changed this practice going forward.

If I may further impart that staff has performed this practice for all of my ten years as Sheriff, and it has never been brought to my attention during any of the previous audits as an insufficient internal control.

Please do not hesitate to contact me, if you require any additional information. Thank you for allowing me the opportunity to provide this response.

Sincerely,

Sheriff Roberts

Hon. Brian K. Roberts
Sheriff

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