



Commonwealth of Virginia

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

Walter J. Kucharski, Auditor

January 23, 2009

Tommy R. LaFrance
Chairman
117 S. Court Street
Luray, VA 22835

County of Page

Dear Mr. LaFrance:

We have reviewed the Commonwealth collections and remittances of the Treasurer, Commissioner of the Revenue, and Sheriff of the locality indicated and for the year ended June 30, 2008. 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 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, except as follows.

The Treasurer did not comply with state laws and regulations as described below.

Properly Send Sheriff Fees To The Commonwealth

The Treasurer did not send \$2,365.78 of the Commonwealth's portion of Sheriff's fees as required by Section 2.2-806(B) of the Code of Virginia to the State Treasury. The Treasurer receipted the Sheriff's Fee collections on February 5, 2008, and held them until September 3, 2008, when the auditors brought to his attention.

In the future, the Treasurer should send funds to the State Treasury in accordance with the requirements of the Code of Virginia.

The Sheriff did not comply with state laws and regulations as described below.

Properly Manage Sheriff Fees

The Sheriff is currently using a receipt book with unnumbered receipts. The Sheriff should follow the accounting practices as outlined in the Virginia Sheriffs' Accounting Manual page 11-4 that states, "prepare an official pre-numbered receipt for all funds collected by the Sheriff and his

employees.” The Sheriff should only use his official receipt book for civil processes and Sheriff’s sales. Additionally, the Sheriff should ensure that the staff use the receipts in date sequence order and retain all copies of voided receipts.

Promptly Deposit Sheriff Fees

The Sheriff does not promptly deposit fees either into an official bank account or directly with the local Treasurer in accordance with the Virginia Sheriff’s Accounting Manual. For a total of ten (10) weeks, deposits were not made weekly to the checking account. Having cash and checks on hand increases the risk that these funds could be misplaced or lost. The Sheriff should follow the accounting best practices as outlined in the Virginia Sheriff’s Accounting Manual, which recommends the Sheriff deposit all collections, if receipts total \$200 or more, daily either into the Sheriff’s official bank account or directly with the Treasurer. The Sheriff should always deposit no less frequently than once a week.

Properly Remit Sheriff Fees

The Sheriff delayed sending February 2008 Sheriff’s fees totaling \$420 to the County Treasurer until March 11, 2008. Section 15.2-1609.3 of the Code of Virginia requires the Sheriff to remit fees to the County Treasurer on or before the tenth of the month following collections. The Sheriff should comply with remittance requirements as outlined in the Code of Virginia.

We discussed this comment with the Treasurer and Sheriff on December 1, 2008 and we acknowledge the cooperation extended to us during this review.

Sincerely,

Auditor of Public Accounts

WJK:kmk

cc: Mark J. Belton, County Administrator
C. R. Suddith Jr., Treasurer
Charles L. Campbell, Commissioner of the Revenue
Daniel W. Presgraves, Sheriff