



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

September 20, 2006

Peggy Wiley, Chairman
Board of Supervisors
1781 Greenville County Circle
Emporia, VA 23847

Dear Ms. Wiley:

We have reviewed the Commonwealth collections and remittances of the Treasurer, Commissioner of the Revenue, and Sheriff of the County of Greenville for the year ended June 30, 2006. 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 maintain sufficient internal control over state funds as described below.

Properly Remit Sheriff's Fees

The Treasurer did not send sheriff's fees totaling \$2,248 to the Commonwealth as required by Section 2.2-806(B) of the Code of Virginia. The Treasurer did not reconcile her automated system to the actual amount of sheriff's fees sent to the Commonwealth. The Treasurer should comply with deposit requirements of state funds as outlined in the Code in Virginia. The Treasurer remitted these funds to the Commonwealth after the audit.

We discussed this comment with the Treasurer on September 13, 2006 and we acknowledge the cooperation extended to us during this audit.

Sincerely,

Auditor of Public Accounts

WJK:kwv

cc: K. David Whittington, County Administrator
DeeLaine J. Elliott, Treasurer
Martha S. Swenson, Commissioner of the Revenue
Wyatt Lee, Sheriff