



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

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

November 7, 2007

Ralph Tuggle  
Board Chairman  
848 Black Rock Mtn. Lane  
Independence, VA 24348

Dear Mr. Tuggle:

We have reviewed the Commonwealth collections and remittances of the Treasurer, Commissioner of the Revenue, and Sheriff of the County of Grayson 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 Sheriff did not maintain sufficient internal control over state funds as described below.

## Properly Remit Sheriff's Fees

For all twelve months tested, the Sheriff did not deposit funds collected into an official account or with the Treasurer. Section 15.2-1615 of the Code of Virginia requires the Sheriff to deposit intact and promptly with the Treasurer all money received. The Virginia Sheriff's Accounting Manual recommends certain best practices to safeguard funds, including depositing funds collected into an official account or with the Treasurer weekly or when funds reach \$200. The Sheriff should remit all collections to the Treasurer weekly or establish a bank account to deposit all funds and remit to the Treasurer no later than the 10<sup>th</sup> of the month following the month they were collected.

Ralph Tuggle, Board Chairman  
November 7, 2007  
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We discussed this comment with the Sheriff and we acknowledge the cooperation extended to us during this audit.

Sincerely,

Auditor of Public Accounts

WJK:clj

cc: William D. Ring, County Administrator  
F R Young Jr, Treasurer  
Larry D. Bolt, Commissioner of the Revenue  
Jerry D. Wilson, Sheriff