



# Commonwealth of Virginia

## Auditor of Public Accounts

Walter J. Kucharski  
Auditor of Public Accounts

P.O. Box 1295  
Richmond, Virginia 23218

November 6, 2012

William G. Fore, Jr.  
Board Chairman  
2670 Back Hampden Sydney Road  
Farmville, VA 23901

County of Prince Edward

Dear Mr. Fore:

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, 2012. 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 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 Treasurer did not comply with state laws and regulations as described below.

### Properly Remit Sheriff Fees

The Treasurer did not retain the correct locality portion of Sheriff's fees during the audit period as required by Section 15.2-1609.3 of the Code of Virginia. This resulted in a \$141 over-remittance to the State. The Treasurer should withhold the additional \$141 from Sheriff's fees collected during fiscal year 2013 before remitting the remainder to the State. Proper accounting for Sheriff's fees will ensure compliance with Code of Virginia requirements.

We discussed this comment with the Treasurer on November 6, 2012 and we acknowledge the cooperation extended to us during this review.

Sincerely,

Auditor of Public Accounts

WJK:kwv

cc: Wade Bartlett, County Administrator  
Mable H. Shanaberger, Treasurer  
Beverly M. Booth, Commissioner of the Revenue  
Wesley W. Reed, Sheriff