



Commonwealth of Virginia

Auditor of Public Accounts

Martha S. Mavredes, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

November 25, 2013

R. Holder Trumbo, Jr.
Chairman
10 Hotel Street, Suite 208
Warrenton, VA 20186

County of Fauquier

Dear Mr. Trumbo:

We have reviewed the Commonwealth collections and remittances of the Commissioner of the Revenue and Sheriff of the locality indicated for the year ended June 30, 2013. We also reviewed the Commonwealth collections and remittances of the Treasurer of the locality indicated, for the period February 1, 2013, through June 30, 2013. 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 Sheriff did not maintain sufficient internal control over state funds as described below:

Improve Management over Manual Receipts

The Sheriff does not have adequate internal controls over manual receipt books. There is no log of manual receipt books issued to or returned by employees of the civil process department. Additionally, there is no supervisory review of these manual receipt books to determine if all receipts are maintained in numerical order and that copies of voided receipts are retained.

We recommend the Sheriff establish procedures to improve internal controls related to manual receipt books. These procedures should include requiring supervisory review of manual receipt activity and maintaining a log of voided manual receipts along with appropriate documentation supporting the void. Additionally, the Sheriff should ensure that manual receipt activity and accompanying documentation support the amount of funds remitted to the treasurer.

We discussed this comment with the Sheriff on November 6, 2013 and we acknowledge the cooperation extended to us during this review.

Sincerely,

Auditor of Public Accounts

MSM:kwv

cc: Paul McCulla, County Administrator
Tanya Remson Wilcox, Treasurer
Ross W. D'Urso, Commissioner of the Revenue
Charlie Ray Fox, Jr., Sheriff