



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

September 11, 2006

Tom Fore, Chairman
Board of Supervisors
P. O. Box 390
Amherst, VA 24521

Dear Mr. Fore:

We have reviewed the Commonwealth collections and remittances of the Treasurer, Commissioner of the Revenue, and Sheriff of the County of Amherst 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, received from Workers Compensation Commission, totaling \$144 to the Commonwealth as required by Section 2.2-806(B) of the Code of Virginia. The Treasurer classified and deposited these funds to a local account rather than sending the funds 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 8, 2006 and we acknowledge the cooperation extended to us during this audit.

Sincerely,

Auditor of Public Accounts

WJK:kwv

cc: Rodney E. Taylor, County Administrator
Donald T. Wood Sr, Treasurer
Linda M. Byers, Commissioner of the Revenue
L. J. Ayers, III, Sheriff