Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

October 10, 2007

John F. Coates
Chairman
302 N. Main Street
Culpeper, VA 22701

Dear Mr. Coates:

We have reviewed the Commonwealth collections and remittances of the Treasurer, Commissioner of the Revenue, and Sheriff of the County of Culpeper 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.

Promptly Deposit Sheriff's Fees

The Sheriff held cash and checks for civil fees in his office for up to 11 business days before depositing them into his official bank account. Having cash and checks on hand increases the risk that these funds could be misplaced or lost.

The Sheriff should follow the accounting best practices for civil fees as outlined in the Virginia Sheriff's Accounting Manual, which recommends the Sheriff daily deposit all collections into the Sheriff's official bank account intact, if receipts total $200 or more. If receipts total less than $200 in a day, the Sheriff should accumulate daily receipts until they total $200, but always deposit no less frequently than weekly.

We discussed this comment with the Sheriff on October 2, 2007. He informed us that he had implemented the above recommendations. We acknowledge the cooperation extended to us during this audit.

Sincerely,

Auditor of Public Accounts

WJK:clj

cc: Frank T. Bossio, County Administrator
          David L. DeJarnette, Treasurer
          Terry L. Yowell, Commissioner of the Revenue
          H. Lee Hart, Sheriff