



Commonwealth of Virginia

Auditor of Public Accounts

Martha S. Mavredes, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

September 27, 2013

Dr. Mark Moore
Board Chairman
14016 Boydton Plank Road
Dinwiddie, VA 23841

County of Dinwiddie

Dear Dr. Moore:

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, 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, Sheriff, and the Commissioner of the Revenue 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 comply with state laws and regulations as described below.

Deposit Sheriff's Fees Timely

The Sheriff did not deposit Sheriff's fees into his official checking account timely, as required by the Virginia Sheriff's Accounting Manual. Fees received in February 2013 and March 2013 were not deposited until May 2013, a delay of up to 12 weeks. Additionally, there were several instances in which the Sheriff served papers prior to depositing the related fees. The Sheriff should follow the best practices for processing Sheriff's fees outlined in the Virginia Sheriff's Accounting Manual, which recommend the Sheriff deposit all civil process fees at least weekly, or daily when collections exceed \$200, and serve papers only after the fees have been deposited in the Sheriff's official bank account.

We discussed these comments with the Sheriff on September 27, 2013 and we acknowledge the cooperation extended to us during this review.

Sincerely,

Auditor of Public Accounts

MSM:kwv

cc: W. Kevin Massengill, County Administrator
Jennifer Carraway Perkins, Treasurer
Lori K. Stevens, Commissioner of the Revenue
Donald T. Adams, Sheriff