



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

November 24, 2014

Jim Frydl  
Chairman  
182 Spring Oaks Lane  
Ruckersville, VA 22968

County of Greene

Dear Mr. Frydl:

We have reviewed the Commonwealth collections and remittances of the Treasurer, Sheriff, and Commonwealth's Attorney of the locality indicated for the year ended June 30, 2014. 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 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 Commonwealth's Attorney did not comply with state laws and regulations as described below.

## **Properly Remit Excess Fees**

The Commonwealth Attorney failed to direct the Treasurer to remit the state's portion of excess fees remitted to the Commonwealth of approximately \$9,717 for fiscal year 2013 from the in-house collection program. The County and Commonwealth share equally in any excess fees of the program.

The Commonwealth Attorney should notify the Treasurer of the amount to send to the Commonwealth.

We discussed this comment with the Commonwealth's Attorney on November 14, 2014, and we acknowledge the cooperation extended to us during this review.

Sincerely,

Auditor of Public Accounts

MSM:alh

cc: John Barkley, County Administrator  
Stephanie A. Deal, Treasurer  
Steven S. Smith, Sheriff  
Ronald L. Morris, Commonwealth's Attorney