



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

August 18, 2016

Michael Sheridan  
Chairman  
P. O. Box 540  
Palmyra, VA 22963

County of Fluvanna

Dear Mr. Sheridan:

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, 2016. 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 the 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 Treasurer did not maintain sufficient internal control over state funds.

## **Improve Internal Controls over Manual Receipts**

The Treasurer did not properly secure and manage manual receipts. We noted that two manual receipt books could not be located for the audit, there were receipts missing from the manual receipt books that were presented for audit, and there is no supervisory review of used receipts to ensure receipts are properly completed and issued sequentially.

The Treasurer should establish proper procedures to improve internal controls relating to manual receipts. These procedures should include properly securing receipts and requiring timely supervisory review of manual receipt activity.

Michael Sheridan, Chairman  
August 18, 2016  
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We discussed this comment with the Treasurer on August 15, 2016 and we acknowledge the cooperation extended to us during this review.

Sincerely,

Auditor of Public Accounts

MSM: clj

cc: Steven M. Nichols, County Administrator  
Linda H. Lenherr, Treasurer  
Andrew M. Sheridan, Jr., Commissioner of the Revenue  
Eric B. Hess, Sheriff