



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

October 15, 2010

Joan F. Foster
Mayor
900 Church Street
Lynchburg, VA 24504

City of Lynchburg

Dear Mrs. Foster:

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, 2010. 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 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 Sheriff did not comply with state laws and regulations as described below.

Promptly Remit Sheriff's Fees

The Sheriff delayed remitting sheriff's fees to the City Treasurer. Specifically, we noted the Sheriff delayed three months before remitting fees totaling \$219 and one month for fees totaling \$12 to the Treasurer. Upon his discovery of the unremitted fees, the Sheriff remitted the fees to the Treasurer. Section 15.2-1609.3 of the Code of Virginia requires the Sheriff to remit fees to the Treasurer on or before the tenth day of the month following collections. The Sheriff should comply with remittance requirements as outlined in the Code of Virginia.

Joan F. Foster, Mayor
October 15, 2010
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We discussed this comment with the Sheriff on October 15, 2010 and we acknowledge the cooperation extended to us during this review.

Sincerely,

Auditor of Public Accounts

WJK:clj

cc: L. Kimball Payne, City Manager
David C. Thurman, Treasurer
Mitchell W. Nuckles, Commissioner of the Revenue
Ronald L. Gillispie, Sheriff