



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

November 7, 2007

Mark Carter
Board Chairman
P.O. Box 367
Jonesville, VA 24263

Dear Mr. Carter:

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

Record Manual Receipts and Deposit Money Timely

Occasionally, the Treasurer collects money using manual paper receipts, rather than entering the collection into the automated accounting system. We noted delays in recording and depositing fund from two to eight business days for three of five manual paper receipts tested.

Failure to promptly record manual receipts and deposit the collections could lead to a loss of funds. We recommend the Treasurer and his staff promptly record manual receipts into the automated accounting system and deposit the collections the next business day.

We acknowledge the cooperation extended to us during this audit.

Sincerely,

Auditor of Public Accounts

WJK:clj

cc: D. Dane Poe, County Administrator
Ikey J Chadwell, Treasurer
Tommy D. Livesay, Commissioner of the Revenue
Gary B. Parsons, Sheriff