

**CITY OF SUFFOLK
REPORT ON COLLECTIONS
OF COMMONWEALTH REVENUES
BY LOCAL CONSTITUTIONAL OFFICERS**

**REPORT ON AUDIT
FOR THE YEAR ENDED
JUNE 30, 2012**



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Commonwealth of Virginia

Auditor of Public Accounts

Walter J. Kucharski
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

September 12, 2012

Linda T. Johnson
Mayor
P.O. Box 1858
Suffolk, VA 23439

City of Suffolk

Dear Ms. Johnson:

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, 2012. 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, Commission 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 Sheriff should improve internal control over state funds as described below.

Deposit Funds Timely

The Sheriff has delays of up to ten business days between collections and deposit of funds. Having cash and checks on hand increases the risk that these funds could be misplaced or lost. The Sheriff should follow the accounting best practices as outlined in the Virginia Sheriff's Accounting Manual, which recommends the Sheriff deposit all collections once a week or daily, when receipts total \$200 or more.

We discussed this comment with the Sheriff on September 5, 2012 and we acknowledge the cooperation extended to us during this review.

Sincerely,

Auditor of Public Accounts

WJK:kwv

cc: Selena Cuffee-Glenn, City Manager
Ronald H. Williams, Treasurer
Thomas A. Hazelwood, Commissioner of the Revenue
Raleigh H. Isaacs, Sr., Sheriff



OFFICE OF THE SHERIFF

P.O. Box 1632 • Suffolk, VA 23439-1632
Telephone: (757) 514-7840 • Fax: (757) 539-5852



Raleigh H. Isaacs, Sr., Sheriff

September 6, 2012

Mr. Walter J. Kucharski
Auditor of Public Accounts
P.O. Box 1295
Richmond, VA 23218

Dear Mr. Kucharski,

I am in receipt of a draft copy of the annual audit report of the Suffolk Sheriff's Office which was concluded on June 30, 2012 by Senior Specialist Katherine St. Lawrence. As always I am very appreciative of any information that you and your staff can recommend in order to improve the efficiency of the Suffolk Sheriff's Office. After a review of the comments of the auditor, I did find absent from the report the following:

1. All funds that were collected by the Suffolk Sheriff's Office were accounted for and submitted to the Suffolk City Treasurer.
2. All cash receipts were immediately deposited in the bank.
3. All checks received were immediately stamped "for deposit only" and locked in a secure drawer for future deposits.
4. The weekly receipts collected from January through June 30, 2012 total \$5915.66. After deleting postage \$2479.20 and one Sheriff's Sale \$1555.00 left a balance of \$1881.46 for weekly average fees collected amounting to \$78.39.

It is my opinion that there are no material weaknesses in the Suffolk Sheriff's Office internal control practices of handling funds which have been maintained for the last twenty years and have never been found to be deficient. Nonetheless I have implemented a new policy that deposits will be made weekly irrespective of the amount collected or the current workload of the office.

If I may be of further assistance to you, please do not hesitate to contact me. Best regards.

Sincerely,

Raleigh H. Isaacs, Sr.
Sheriff, City of Suffolk