



Commonwealth of Virginia

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

Walter J. Kucharski, Auditor

February 14, 2008

David W. Ingram
Board Chairman
P.O. Box 218
Floyd, VA 24091

Dear Mr. Ingram:

We have reviewed the Commonwealth collections and remittances of the Commonwealth's Attorney of the County of Floyd for the period July 1, 2007 through December 31, 2007. Our primary objectives were to determine that the official had maintained accountability over Commonwealth collections, established internal controls, and complied with state laws and regulations.

The results of our tests found the Commonwealth's Attorney complied, in all material respects, with state laws, regulations and other procedures relating to the receipt, disbursement and custody of state funds, except as described below.

Properly Remit Excess Collection Fees

The former Commonwealth's Attorney charged unallowable expenses totaling \$7,842 to the in-house collection program rather than to his authorized county budget. The County and the Commonwealth share equally in any excess fees of the Collections program. These unallowable expenses resulted in an under remittance to the Commonwealth of \$3,921.

The newly elected Commonwealth's Attorney should send the fees of \$3,921 to the Commonwealth and send an amended collection program report to the Compensation Board. Additionally, the new Commonwealth's Attorney should review the collection program requirements and develop internal controls to ensure compliance and proper reporting of excess fees in the future.

We discussed these comments with the Commonwealth's Attorney on February 11, 2008 and we acknowledge the cooperation extended to us during this audit.

Sincerely,

Auditor of Public Accounts

WJK:clj

cc: Daniel Campbell, County Administrator
Stephanie Murray Shortt, Commonwealth's Attorney
Mary D. Turman, Treasurer