



Commonwealth of Virginia

Auditor of Public Accounts

Walter J. Kucharski
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

October 2, 2012

Stephen A. Bennett
Board Chairman
6800 Rich Patch Road
Covington, VA 24426

County of Alleghany

Dear Mr. Bennett:

We have reviewed the Commonwealth collections and remittances of the Commissioner of the Revenue and Sheriff of the locality indicated for the year ended June 30, 2012. We also reviewed the Commonwealth collections and remittances of the Treasurer of the locality indicated, for the period January 1, 2012 through 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, 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 Sheriff did not maintain sufficient internal control over state funds as described below.

Promptly Update Signature Card

The Sheriff did not remove the former Sheriff and Chief Deputy from the bank account signature card after they left office in January 2008. Having unauthorized individuals with access to the bank account can compromise the integrity of the account. The Sheriff is responsible for establishing proper procedures to improve internal controls relating to the access to the bank account. The Sheriff should immediately remove the former Sheriff and Chief Deputy from the signature card for this account.

We discussed this comment with the Sheriff on October 2, 2012 and we acknowledge the cooperation extended to us during this review.

Sincerely,

Auditor of Public Accounts

WJK: clj

cc: John R. Strutner, County Administrator
Wanda H. Simpson, Treasurer
Valerie N. Bruffey, Commissioner of the Revenue
Kevin W. Hall, Sheriff