



Commonwealth of Virginia

Auditor of Public Accounts

Walter J. Kucharski
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

December 13, 2011

Russell S. Ford
Board Chairman
16 McCurdy Lane
Rockbridge Baths, VA 24474

County of Rockbridge

Dear Mr. Ford:

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, 2011. 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 comply with state laws and regulations as described below.

Properly Charge for Sheriff's Fees

The Sheriff does not properly charge for Sheriff's Fees. Code of Virginia Section 17.1- 272 requires the Sheriff charge \$75 for process and service fees for serving out of state papers; however, the Sheriff only charged \$50. During the audit period, the Sheriff undercharged the process and service fees in 16 instances, resulting in \$400 of lost revenue to the Commonwealth. The Sheriff should charge the correct process and service fees for serving out of state papers.

We discussed this comment with the Sheriff on December 12, 2011 and we acknowledge the cooperation extended to us during this review.

Sincerely,

Auditor of Public Accounts

WJK:kwv

cc: Robert E. Claytor, County Administrator
Carol B. Hines, Treasurer
David C. Whitesell, Commissioner of the Revenue
Robert W. Day, Sheriff