



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

February 25, 2008

Richard H. Traczyk
Chairman
220 N Commerce Avenue, Suite 100
Front Royal, VA 22630

Dear Mr. Traczyk:

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

The Sheriff did not maintain sufficient internal control over state funds as described below.

Properly Remit Sheriff Fees

The Sheriff did not deposit funds collected into an official account or with the Treasurer promptly. Eight of 46 deposits covered more than one week of collections and, in three instances, the Sheriff did not deposit funds after collecting over \$200. Section 15.2-1615 of the Code of Virginia requires the Sheriff to deposit intact and promptly with the Treasurer all money received. The Virginia Sheriff's Accounting Manual recommends certain best practices to safeguard funds, including depositing funds collected into an official account or with the Treasurer weekly or when funds reach \$200. The Sheriff should remit all collections to the Treasurer weekly or establish a bank account to deposit all funds and remit to the Treasurer no later than the 10th of the month following the month they were collected.

Richard H. Traczyk
Chairman
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We discussed this comment with the Sheriff on February 21, 2008, and we acknowledge the cooperation extended to us during this audit.

Sincerely,

Auditor of Public Accounts

WJK:kwv

cc: Douglas P. Stanley, County Administrator
Wanda F. Bryant, Treasurer
John H. Smedley, Sr., Commissioner of the Revenue
Daniel T. McEathron, Sheriff
N/A, Commonwealth's Attorney