



Commonwealth of Virginia

Auditor of Public Accounts

Martha S. Mavredes, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

November 18, 2013

Darryl E. Fisher
Chairman
1520 Nomini Hall Road
Hague, VA 22469

County of Westmoreland

Dear Mr. Fisher:

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, 2013. 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 Safeguard Sheriff's Fees

The Sheriff stored Sheriff's fees in the office safe and monthly remitted them to the Treasurer for deposit during six months of the audit period. The Virginia Sheriff's Accounting Manual requires sheriffs to deposit fees in an official bank account weekly, or immediately when collections exceed \$200, in order to properly safeguard funds prior to monthly remittance to the local Treasurer. In this case, the Sheriff does not have an official bank account established for the deposit of Sheriff's fees and should; therefore, remit fees to the local Treasurer weekly, or immediately when collections exceed \$200.

We discussed this comment with the Sheriff on November 18, 2013 and we acknowledge the cooperation extended to us during this review.

Sincerely,

Auditor of Public Accounts

MSM:kwv

cc: Norm Risavi, County Administrator
Elizabeth M Nash, Treasurer
Carol B. Gawen, Commissioner of the Revenue
C. O. Balderson, Sheriff