



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

October 17, 2017

Robert M. Jones
Board Chairman
3286 Poor House Road
Rice, VA 23966

County of Prince Edward

Dear Mr. Jones:

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, 2017. 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 Treasurer did not comply with state laws and regulations as described below.

Properly Remit Sheriff's Fees

The Treasurer did not retain the correct amount of Sheriff's fees due to the locality during the audit period as required by §15.2-1609.3 of the Code of Virginia. This resulted in the Treasurer not remitting fees of \$1,221 to the Commonwealth. The Treasurer should remit this amount during fiscal year 2017 and ensure proper accounting for Sheriff's fees in the future, as this will ensure compliance with Code of Virginia requirements.

We discussed this comment with the Treasurer on October 31, 2017 and we acknowledge the cooperation extended to us during this review.

Sincerely,

Auditor of Public Accounts

MSM:clj

cc: Wade Bartlett, County Administrator
Donna B. Nunnally, Treasurer
Beverly M. Booth, Commissioner of the Revenue
Wesley W. Reed, Sheriff