



Commonwealth of Virginia

Auditor of Public Accounts

Walter J. Kucharski
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

September 7, 2012

David Cundiff
Board Chairman
1255 Franklin Street, Suite 112
Rocky Mount, VA 24151

County of Franklin

Dear Mr. Cundiff:

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

Remit Sheriff Fees Promptly

The Treasurer delayed sending Sheriff's fees received in August 2011 to the Commonwealth for five weeks after collections. Section 2.2-806 (B) of the Code of Virginia requires Treasurers to remit fees weekly, or twice each week when collections exceed \$5,000. The Treasurer should remit Sheriff's fees as required by the Code of Virginia.

We discussed this comment with the Treasurer on September 7, 2012 and we acknowledge the cooperation extended to us during this review.

Sincerely,

Auditor of Public Accounts

WJK: clj

cc: Richard E. Huff, II, County Administrator
Lynda F. Messenger, Treasurer
Margaret S. Torrence, Commissioner of the Revenue
W. Q. Overton, Jr., Sheriff