



# Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295

Richmond, Virginia 23218

Walter J. Kucharski, Auditor

September 15, 2005

Dallas O. Jones, Chairman  
Board of Supervisors  
P.O. Box 400  
Courtland, VA 23837

Dear Mr. Jones:

We have reviewed the Commonwealth collections and remittances of the Treasurer, Commissioner of the Revenue, Sheriff, and Commonwealth's Attorney of the County of Southampton for the year ended June 30, 2005. 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 Treasurer did not maintain sufficient internal control over state funds as described below.

## Remit Sheriff's Fees Promptly

As noted in the prior audit, the Treasurer delayed transferring sheriff's fees to the Treasurer of Virginia on 4 of the 21 days tested for up to 21 business days. In addition, the Treasurer did not remit sheriff's fees totaling \$3,305 to the Treasurer of Virginia. The Treasurer should comply with deposit requirements for state funds as outlined in Section 2.2-806(B) of the Code of Virginia. The Treasurer remitted these funds to the Commonwealth subsequent to the audit.

Dallas O. Jones, Chairman  
Board of Supervisors  
September 15, 2005  
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We discussed this comment with the Treasurer on September 13, 2005 and we acknowledge the cooperation extended to us during this audit.

Sincerely,

Auditor of Public Accounts

WJK:kwv

cc: Michael W. Johnson, County Administrator  
David K Britt, Treasurer  
John Robert Harrup, Commissioner of the Revenue  
Vernie W. Francis Jr., Sheriff  
Eric A. Cooke, Commonwealth's Attorney