



Commonwealth of Virginia

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

Walter J. Kucharski, Auditor

October 19, 2007

Dale Sisson
Chairman
10459 Courthouse Dr., #200
King George, VA 22485

Dear Mr. Sisson:

We have reviewed the Commonwealth collections and remittances of the Treasurer, Commissioner of the Revenue, and Sheriff of the County of King George 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 Treasurer did not maintain sufficient internal control over state funds as described below.

Remit Sheriff Fees Promptly

The Treasurer did not properly send the Commonwealth its share of Sheriff's fees as required by Section 2.2-806B of the Code of Virginia. The Code of Virginia requires Treasurers to send Sheriff Fees to the Commonwealth weekly, or twice weekly if collections total more than \$5,000. For 12 of 41 transactions tested, the Treasurer delayed transferring Sheriff's fees for one to two days. The Treasurer should send fees as required by the Code of Virginia.

Dale Sisson
Chairman
October 18, 2007
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We discussed this comment with the Treasurer on October 15, 2007 and we acknowledge the cooperation extended to us during this audit.

Sincerely,

Auditor of Public Accounts

WJK:clj

cc: R. Bryan David, County Administrator
Alice L. Moore, Treasurer
Faye W. Lumpkin, Commissioner of the Revenue
Clarence W. Dobson, Sheriff