



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

August 14, 2017

Curry Martin
Board Chairman
122 East Main Street Suite 202
Bedford, VA 24523

County of Bedford

Dear Mr. Martin:

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 Sheriff did not maintain sufficient internal control over state funds as described below.

Promptly Deposit Sheriff's Fees

The Sheriff delayed depositing Sheriff's fees into an official bank account for up to nine days after receipt. Having cash or checks on hand is a risk that could lead to a loss of funds. The Sheriff should follow the best practices outlined in the Virginia Sheriff's Accounting Manual, which recommends the Sheriff deposit all collections in the Sheriff's official bank account either weekly or when collections exceed \$200.

Remit Collections Timely

The Sheriff did not remit collections for December 2016, April 2017, and May 2017 to the Treasurer timely. Code of Virginia § 15.2-1609.3B requires sheriffs to remit collections on or before the tenth of the month succeeding that in which the fees were collected. The Sheriff should ensure all collections are remitted to the Treasurer within the time frame prescribed by statute.

Curry Martin, Board Chairman
August 14, 2017
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We discussed these comments with the Sheriff on August 11, 2017 and we acknowledge the cooperation extended to us during this review.

Sincerely,

Auditor of Public Accounts

MSM: clj

cc: Carl Boggess, County Administrator
Rebecca C. Jones, Treasurer
Julie C. Creasy, Commissioner of the Revenue
Mike Brown, Sheriff