



Commonwealth of Virginia

Auditor of Public Accounts

Martha S. Mavredes, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

November 08, 2013

Ivan Monroe Snoddy
Chairman, Board of Supervisors
P.O. Box 252
Buckingham, VA 23921

County of Buckingham

Dear Mr. Snoddy:

We have reviewed the Commonwealth collections and remittances of the Treasurer, Commissioner of the Revenue, Sheriff, and Commonwealth's Attorney of the locality indicated for the year ended June 30, 2013. 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, Sheriff, and Commonwealth's Attorney 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's Fees Promptly

The Treasurer did not remit Sheriff's fees to the Commonwealth timely. Some fees received in August 2012 and January 2013 were not remitted until August 2013. Section 2.2-806 (B) of the Code of Virginia requires these fees to be remitted at least weekly. The Treasurer should remit Sheriff's fees in accordance with the Code of Virginia.

We discussed this comment with the Treasurer on November 16, 2013 and we acknowledge the cooperation extended to us during this review.

Sincerely,

Auditor of Public Accounts

MSM: clj

cc: Rebecca S. Carter, County Administrator
Christy L. Christian, Treasurer
Stephanie L. Midkiff, Commissioner of the Revenue
William G. Kidd, Jr, Sheriff