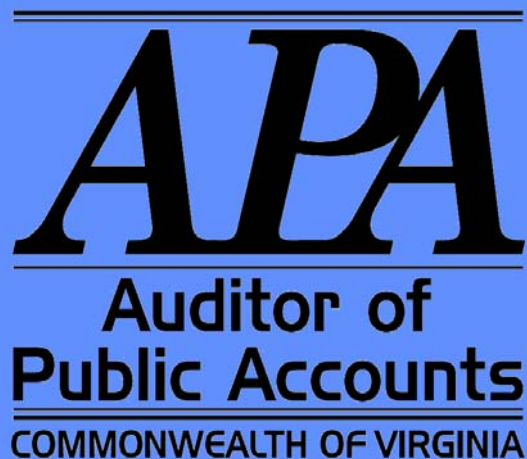


**COUNTY OF BRUNSWICK
REPORT ON COLLECTIONS
OF COMMONWEALTH REVENUES
BY LOCAL CONSTITUTIONAL OFFICERS**

**REPORT ON AUDIT
FOR THE YEAR ENDED
JUNE 30, 2012**



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Commonwealth of Virginia

Auditor of Public Accounts

Walter J. Kucharski
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

October 31, 2012

Welton Tyler
Board Chairman
P.O. Box 399
Lawrenceville, VA 23868

County of Brunswick

Dear Mr. Tyler:

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

Properly Charge for Sheriff's Fees

The Sheriff does not charge the \$75 for process and service fees serving out of state papers as required by Section 17.1-272 of the Code of Virginia; but charged only \$50. During the audit period, the Sheriff undercharged the process and service fees in 12 instances, resulting in \$300 of lost revenue to the Commonwealth. The Sheriff should charge the correct process and service fees for serving out of state papers.

We discussed these comments with the Sheriff on October 31, 2012 and we acknowledge the cooperation extended to us during this review.

Sincerely,

Auditor of Public Accounts

WJK:kwv

cc: Charlette Woolridge, County Administrator
Alice C. Maitland, Treasurer
Wanda J. Beville, Commissioner of the Revenue
Brian Roberts, Sheriff



Brian K. Roberts
Sheriff

Brunswick County Sheriff's Office
"An Accredited Agency"
Office of the Sheriff



October 31, 2012

Auditor of Public Accounts
PO Box 1295
Richmond, Virginia 23218

Randy,

I appreciate the service that the APA continues to provide to my office and all of your assistance in providing the 2004 Code of Virginia. I also appreciate the opportunity to respond to the audit findings. I want to start by acknowledging the oversight by my office. My staff was not aware of the 2004 fee change. We have had (7) audits by the APA since the law changed and no one has never brought it to our attention prior to this audit. We also strive, in our training, to stay up to date in law changes that affect us but obviously missed this change.

Thank you again for the opportunity to respond.

Sincerely,

A handwritten signature in cursive script that reads "Sheriff B.K. Roberts".

Sheriff B. K. Roberts