



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

October 3, 2017

S. Teel Goodwin  
Board Chairman  
P.O. Box 644  
Orange, VA 22960

County of Orange

Dear Mr. Goodwin:

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, 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, 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 Commonwealth's Attorney did not comply with state laws and regulations as described below.

## **Properly Calculate and Remit Excess Collection Fees (Repeat)**

The Commonwealth's Attorney did not remit the correct amount of excess fees from the in-house collection program to the Commonwealth for fiscal year 2016. The Commonwealth's Attorney should remit an additional \$16,656 to the Commonwealth and file an amended report with the Compensation Board. Further, the Commonwealth's Attorney should implement review procedures to ensure the correct amount of excess fees are calculated and remitted annually.

S. Teel Goodwin, Board Chairman  
October 3, 2017  
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We discussed this comment with the Commonwealth's Attorney on October 4, 2017 and we acknowledge the cooperation extended to us during this review.

Sincerely,

Auditor of Public Accounts

MSM: clj

cc: R. Bryan David, County Administrator  
Dawn M. Watson, Treasurer  
Renee L. Pope, Commissioner of the Revenue  
Mark A. Amos, Sheriff  
Diana O'Connell, Commonwealth's Attorney