



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

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

October 17, 2008

Kenneth C. Boyd  
Chairman  
401 McIntire Road  
Charlottesville, VA 22902

County of Albemarle

Dear Mr. Boyd:

We have reviewed the Commonwealth collections and remittances of the Director of Finance and Sheriff of the locality indicated and for the year ended June 30, 2008. 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 Director of Finance 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 Director of Finance did not comply with state laws and regulations as described below.

Remit Sheriff Fees Promptly

For the second consecutive audit, the Director of Finance delayed sending Sheriff's fees to the Commonwealth. The delay was up to eight months totaling \$54,593.20. Section 2.2-806(B) of the Code of Virginia requires Directors of Finance remit fees weekly, or twice each week when collections exceed \$5,000. The Director of Finance should remit fees as required by the Code of Virginia.

We discussed this comment with the Director of Finance on October 17, 2008 and we acknowledge the cooperation extended to us during this review.

Sincerely,

Auditor of Public Accounts

WJK:kmk

cc: Robert W. Tucker, Jr., County Executive  
Richard M. Wiggans, Director of Finance  
J.E. "Chip" Harding, Sheriff, County of Albemarle