



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

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

September 11, 2007

Karen H. Hodock  
Board Chairman  
P. O. Box 510  
Bland, VA 24315

Dear Mrs. Hodock:

We have reviewed the Commonwealth collections and remittances of the Treasurer, Commissioner of the Revenue, and Sheriff of the County of Bland for the year ended June 30, 2007. 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 constitutional officers 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.

## Properly Deposit Funds

The Sheriff did not deposit \$2,058 in donations received for a community crime prevention fund with the Treasurer as required by section 15.2-1615 of the Code of Virginia. When the Sheriff accepts these funds, they become public funds and are subject to state law. When we brought this matter to his attention, the Sheriff immediately deposited the donations with the Treasurer.

We discussed this comment with the Sheriff on September 7, 2007 and we acknowledge the cooperation extended to us during this audit.

Sincerely,

Auditor of Public Accounts

WJK:clj

cc: Jonathan D. Sweet, County Administrator  
JoAnn S. Shewey, Treasurer  
Cindy U. Wright, Commissioner of the Revenue  
Jerry L. Thompson, Sheriff