



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

October 2, 2014

Jane D. Dittmar
Chairman
401 McIntire Road
Charlottesville, VA 22902

County of Albemarle

Dear Ms. Dittmar:

We have reviewed the Commonwealth collections and remittances of the Director of Finance, Sheriff, and Commonwealth's Attorney of the locality indicated for the year ended June 30, 2014. 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, Sheriff, and Commonwealth 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 Director of Finance did not comply with state laws and regulations as described below.

Promptly Remit Excess Collection Fees

The Director of Finance did not remit the state's portion of excess collection fees, totaling \$59,106, to the Commonwealth in a timely manner. The Commonwealth's Attorney completed the calculation of the fees from the in-house collection program required to be remitted to the Commonwealth in September 2013; however, the Director of Finance did not remit the fees to the Commonwealth until April 2014.

The Director of Finance should immediately remit the state portion of excess collection fees from the in-house collection program each year immediately after the amount of the Commonwealth's portion has been determined.

Jane D. Dittmar
Chairman
October 7, 2014
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We discussed this comment with the Director of Finance on October 2, 2014, and we acknowledge the cooperation extended to us during this review.

Sincerely,

Auditor of Public Accounts

MSM:alh

cc: Thomas C. Foley, County Executive
Betty J. Burrell, Director of Finance
J. E. "Chip" Harding, Sheriff
Denise Y. Lunsford, Commonwealth's Attorney