



Commonwealth of Virginia

Auditor of Public Accounts

Walter J. Kucharski
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

October 12, 2011

John D. Miller, Jr.
Chairman
P.O. Box 40
Locust Hill, VA 23092

County of Middlesex

Dear Mr. Miller:

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, 2011. 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 maintain sufficient internal control over state funds.

Review Bank Reconciliation

The Sheriff did not review his bank reconciliation monthly, which is a best bookkeeping practice. Reconciliations are an essential internal control to ensure the proper accounting for funds and timely correction of errors. Further, a supervisory review is the most effective control to ensure the reconciliation is complete and done properly. The Sheriff should review the bank reconciliation monthly.

We discussed this comment with the Sheriff on October 13, 2011 and we acknowledge the cooperation extended to us during this review.

Sincerely,

Auditor of Public Accounts

WJK:kwv

cc: Charles M. Culley, Jr., County Administrator
Betty S. Bray, Treasurer
Priscilla J. Davenport, Commissioner of the Revenue
Guy L. Abbott, Sheriff