



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

September 28, 2009

Robert P. Anderson
Board Chairman
P. O. Box 519
Washington, VA 22747

County of Rappahannock

Dear Mr. Anderson:

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, 2009. 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 comply with state laws and regulations as described below.

Deposit all Funds with the Treasurer for Appropriation

The Sheriff did not deposit the work release money, private donations, and other collections supporting DARE functions totaling \$45,052 with the local Treasurer as required by Section 15.2-1615 of the Code of Virginia. Instead, the Sheriff deposited these collections in separate bank accounts and then disbursed the funds without an appropriation from the local governing body. Section 15.2-2506 of the Code of Virginia requires an appropriation for all expenditures.

The Sheriff should transfer these funds to the local Treasurer and obtain an appropriation from the local governing body prior to spending any more of these funds.

Robert P. Anderson
Board Chairman
September 28, 2009
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We discussed this comment with the Sheriff on October 1, 2009 and we acknowledge the cooperation extended to us during this review.

Sincerely,

Auditor of Public Accounts

WJK:kwv

cc: John W. McCarthy, County Administrator
Frances A. Foster, Treasurer
Beverly S. Atkins, Commissioner of the Revenue
Connie C. Smith, Sheriff

County of Rappahannock
State Account
Distribution List
For the year ended June 30, 2009

Robert P. Anderson
Board Chairman
P. O. Box 519
Washington, VA 22747

John W. McCarthy
County Administrator
P. O. Box 519
Washington, VA 22747

Frances A. Foster
Treasurer
P. O. Box 37
Washington, VA 22747

Beverly S. Atkins
Commissioner of the Revenue
P. O. Box 115
Washington, VA 22747

Connie C. Smith
Sheriff
P. O. Box 487
Washington, VA 22747

Randolph W. Jones
Robinson, Farmer, Cox Associates
P. O. Box 6580
Charlottesville, VA 22906