



Commonwealth of Virginia

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

Walter J. Kucharski, Auditor

November 5, 2010

A. W. Lewis, Jr
Board Chairman
16 McCurdy Lane
Rockbridge Baths, VA 24474

County of Rockbridge

Dear Mr. Lewis:

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, 2010. 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, the Commissioner of the Revenue, and the 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 Funds with the Treasurer for Appropriation

The Sheriff did not deposit cash collected by the Rockbridge County Drug Task Force with the local Treasurer as required by Section 15.2-1615 of the Code of Virginia. Instead, the Sheriff deposited the funds in a separate bank account. We recommend the Sheriff transfer these funds to the local treasurer and obtain an appropriation before spending the funds.

We discussed this comment with the Sheriff, Robert W. Day on September 28, 2010 and we acknowledge the cooperation extended to us during this review.

Sincerely,

Auditor of Public Accounts

WJK:kwv

cc: Claire Collins, County Administrator
Carol B. Hines, Treasurer
David C. Whitesell, Commissioner of the Revenue
Robert W. Day, Sheriff