



COUNTY OF AMHERST

**REPORT ON COLLECTIONS
OF COMMONWEALTH REVENUES
BY LOCAL CONSTITUTIONAL OFFICERS**

**REPORT ON AUDIT
FOR THE YEAR ENDED
JUNE 30, 2013**

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Commonwealth of Virginia

Auditor of Public Accounts

Martha S. Mavredes, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

September 12, 2013

Robert Curd
Board Chairman
P.O. Box 390
Amherst, VA 24521

County of Amherst

Dear Mr. Curd:

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, 2013. 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 Treasurer did not comply with state laws and regulations as described below.

Remit Sheriff Fees

The Treasurer did not send Sheriff's fees totaling \$3,989 to the Commonwealth. Section 2.2-806 (B) of the Code of Virginia requires Treasurers to remit fees weekly, or twice each week when collections exceed \$5,000. The Treasurer should remit these Sheriff's fees as required by the Code of Virginia.

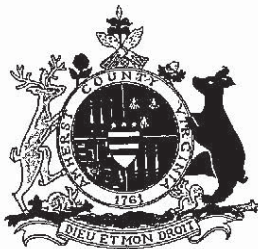
We discussed this comment with the Treasurer on September 12, 2013 and we acknowledge the cooperation extended to us during this review.

Sincerely,

Auditor of Public Accounts

MSM:alh

cc: Clarence Monday, County Administrator
Garry L. Friend, Treasurer
Linda M. Byers, Commissioner of the Revenue
L.J. Ayers, III, Sheriff



COUNTY OF AMHERST

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GARRY L. FRIEND
Treasurer

Martha S. Mavredes, CPA
Auditor of Public Accounts
P.O. Box 1295
Richmond, VA 23218


September 12, 2013

Reference: Response to Audit

Dear Ms Mavredes

As you know 2012 for the Amherst County Treasurer's Office was a year of "discovery". From the investigation to the lack of procedures in place pertaining to the monitoring of everyday transactions. Since there was never any cross-training and documentation, each Deputy (and Treasurer) was left to figure out how to complete and monitor reporting of revenues within the office. In our previous state audit I made the comment to our auditor, if we were aware of what the process was and did not even attempt to follow it, then we should surely be "written" up. However, if we are unaware of what needs to be done then we should not be held accountable and comments should be more of a "needs improvement", rather than internal weakness. In regards to the remitting of Sheriff Fees, I agree the errors were made, however had we known there was a process to monitor these transactions we would have caught these errors at the moment they occurred and made the corrections.

We immediately put into place a procedure to follow which should avoid future errors. In addition, the corrections have been made and funds deposited. Given the past year environment of my office, I would ask for your consideration in determining if this should be included in a management letter comment. I would further request this letter be attached to any correspondence communicated to the Board of Supervisors.


Garry L. Friend
Treasurer
Amherst County