



Commonwealth of Virginia

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

Walter J. Kucharski, Auditor

August 29, 2006

John B. Roberts, Sr., Chairman
Board of Supervisors
205 Academy Drive
Abingdon, VA 24210

Dear Mr. Roberts, Sr.

We have reviewed the Commonwealth collections and remittances of the Treasurer, Commissioner of the Revenue, and Sheriff of the County of Washington for the year ended June 30, 2006. 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 constitutional officers 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 as described below.

Promptly Deposit and Remit Sheriff's Fees

The Sheriff deposited civil fees into his official bank account only once a month. The Sheriff should follow the accounting practices for civil fees as outlined in the Virginia Sheriff's Accounting Manual, page 11-4, which states, "Daily deposit all collections into the Sheriff's official bank account intact, if receipts total \$200 or more. If receipts total less than \$200 in a day, accumulate daily receipts until they total \$200. But always deposit no less frequently than weekly."

In addition, the Sheriff delayed remitting sheriff's fees to the County Treasurer for up to 22 business days for five of 11 months tested. Section 15.2-1609.3 of the Code of Virginia, requires the Sheriff to remit fees to the County Treasurer on or before the tenth of the month following collections. The Sheriff should comply with remittance requirements as outlined in the Code of Virginia.

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We discussed this comment with the Sheriff on August 29, 2006 and we acknowledge the cooperation extended to us during this audit.

Sincerely,

Auditor of Public Accounts

WJK:msm

cc: Mark K. Reeter, County Administrator
Fred W. Parker, Treasurer
G. Melvin Ritchie, Commissioner of the Revenue
Fred P. Newman, Sheriff