



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

September 29, 2009

William C. Chase, Jr.
Chairman
21422 Mt. View Road
Stevensburg, VA 22741

County of Culpeper

Dear Mr. Chase:

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 maintain sufficient internal control over state funds or comply with state laws and regulations as described below.

Promptly Deposit Sheriff Fees

The Sheriff does not promptly deposit fees either into an official bank account or directly with the local Treasurer. Specifically, we noted eleven bank deposits, which were up to two days late, and one deposit not made intact, causing an overdraft when the Sheriff remitted the money to the Treasurer. Having cash and checks on hand increases the risk that these funds could be misplaced or lost.

The Sheriff should follow the accounting best practices for fees as outlined in the Virginia Sheriff's Accounting Manual, which recommends the Sheriff deposit all collections, if receipts total \$200 or more, daily either into the Sheriff's official bank account or directly with the Treasurer. When receipts total less than \$200 in a day, the Sheriff should accumulate daily receipts until they total \$200, but always deposit no less frequently than weekly.

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Properly Manage Manual Receipts

During our review of manual receipts, the auditor found original copies of two voided receipts missing and dates altered on four copies of other manual receipts maintained in the receipt book. The Sheriff and his staff should review and follow the accounting requirements and best practices for manual receipts as outlined in the Virginia Sheriff's Accounting Manual. A lack of internal controls in this area will increase the risk that these funds could be lost or misplaced. Additionally, Section 15.2-1615 of the Code of Virginia requires the Sheriff to retain records for audit purposes.

We discussed this comment with the Sheriff on October 6, 2009 and we acknowledge the cooperation extended to us during this review.

Sincerely,

Auditor of Public Accounts

WJK:kwv

cc: Frank T. Bossio, County Administrator
David L. DeJarnette, Treasurer
Terry L. Yowell, Commissioner of the Revenue
James H. Branch, Jr., Sheriff