



Commonwealth of Virginia

Auditor of Public Accounts

Walter J. Kucharski
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

November 20, 2012

Frank Campbell
Board Chairman
P.O. Box 390
Amherst, VA 24521

County of Amherst

Dear Mr. Campbell:

We have reviewed the Commonwealth collections and remittances of the Commissioner of the Revenue and Sheriff of the locality indicated for the year ended June 30, 2012. We also reviewed the Commonwealth collections and remittances of the Treasurer of the locality indicated, for the period January 1, 2012 through June 30, 2012. 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.

Properly Charge for Sheriff's Fees

The Sheriff does not charge the \$75 for process and service fees serving out of state papers as required by Section 17.1-272 of the Code of Virginia; but charged only \$50. During the audit period, the Sheriff undercharged the process and service fees in four instances, resulting in \$100 of lost revenue to the Commonwealth. The Sheriff should charge the correct process and service fees for serving out of state papers.

We discussed this comment with the Sheriff on November 20, 2012 and we acknowledge the cooperation extended to us during this review.

Sincerely,

Auditor of Public Accounts

WJK:kwv

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