



Commonwealth of Virginia

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

Walter J. Kucharski, Auditor

September 28, 2010

Donald Kidd
Board Chairman
P.O. Box 390
Amherst, VA 24521

County of Amherst

Dear Mr. Kidd:

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, 2010. We also reviewed the Commonwealth collections and remittances of the Treasurer of the locality indicated for the period January 1, 2010 through 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, 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 as described below.

Promptly Remit Local Fees to Treasurer

The Sheriff and his staff do not remit local fees to the County Treasurer promptly as required by Section 15.2-1615 of the Code of Virginia. The Virginia Sheriffs' Accounting Manual recommends the Sheriff remit local fees daily; however, the Sheriff's staff deposits the fees into his official bank account and disburses the fees to the County Treasurer monthly. The Sheriff should deposit the local fees with the County Treasurer daily.

We discussed this comment with the Sheriff on October 14, 2010 and we acknowledge the cooperation extended to us during this review.

Sincerely,

Auditor of Public Accounts

WJK:kwv

cc: C. Lee Lintecum, County Administrator
Evelyn B. Martin, Treasurer
Linda M. Byers, Commissioner of the Revenue
L.J. Ayers, III, Sheriff