



Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295

Richmond, Virginia 23218

Walter J. Kucharski, Auditor

October 12, 2010

D. M. Sparks
Board Chairman
P.O. Box 50
New Kent, VA 23124

County of New Kent

Dear Mr. Sparks:

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, 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 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 the Sheriff held collections up to one month before remitting 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, when 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.

D. M. Sparks, Board Chairman
October 12, 2010
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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:clj

cc: G. Cabell Lawton IV, County Administrator
Herbert C. Jones, Jr., Treasurer
Laura M. Ecimovic, Commissioner of the Revenue
F. W. Howard, Jr., Sheriff