



# Commonwealth of Virginia

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

**Walter J. Kucharski, Auditor**

August 18, 2010

J. H. Rivers  
Board Chairman  
P. O. Box 570  
Wise, VA 24293

County of Wise

Dear Mr. Rivers:

We have reviewed the Commonwealth collections and remittances of the Treasurer, Commissioner of the Revenue, Sheriff, and Commonwealth's Attorney 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, R. D. "Ronnie" Oakes did not comply with state laws and regulations as described below.

## Deposit all Funds with the Treasurer for Appropriation

The Sheriff did not deposit DARE collections totaling \$14,095 with the local Treasurer as required by Section 15.2-1615 of the Code of Virginia. Instead, the Sheriff deposited these collections in separate bank accounts and then disbursed some of the funds without an appropriation from the local governing body. The checking account balance at June 30, 2010 was \$5,797.43. Section 15.2-2506 of the Code of Virginia requires an appropriation for all expenditures.

The Sheriff should transfer these funds to the local Treasurer and obtain an appropriation from the local governing body before spending any more of these funds. In the future, the Sheriff should deposit all DARE collections with the Treasurer and receive an appropriation from the governing body before spending.

J. H. Rivers  
Board Chairman  
August 18, 2010  
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We discussed this comment with Sheriff R. D. "Ronnie" Oakes on August 18, 2010 and we acknowledge the cooperation extended to us during this review.

Sincerely,

Auditor of Public Accounts

WJK:clj

cc: Shannon C. Scott, County Administrator  
Delores W. Smith, Treasurer  
Douglas Mullins, Jr., Commissioner of the Revenue  
R. D. "Ronnie" Oakes, Sheriff