

**COUNTY OF FAUQUIER
REPORT ON COLLECTIONS
OF COMMONWEALTH REVENUES
BY LOCAL CONSTITUTIONAL OFFICERS**

**REPORT ON AUDIT
FOR THE YEAR ENDED
JUNE 30, 2009**



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Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

September 25, 2009

Holder Trumro, Chairman
10 Hotel Street, Suite 208
Warrenton, VA 20186

County of Fauquier

Dear Mr. Trumro:

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 Treasurer did not comply with state laws and regulations as described below.

Remit Sheriff's Fees Promptly

The Treasurer delayed sending Sheriff's fees to the Commonwealth for July and August 2008 totaling \$4,079. Section 2.2-806(B) of the Code of Virginia requires Treasurers to remit fees weekly, or twice each week when collections exceed \$5,000. The Treasurer should remit fees as required by the Code of Virginia.

We discussed this comment with the Treasurer on September 25, 2009 and we acknowledge the cooperation extended to us during this review. The Treasurer's response to this report is attached.

Sincerely,

Auditor of Public Accounts

WJK:kwv

cc: Paul McCulla, County Administrator
Elizabeth A. Ledgerton, Treasurer
Ross W. D'Urso, Commissioner of the Revenue
Charlie Ray Fox, Jr., Sheriff

Elizabeth A. Ledgerton
Treasurer
P.O. Box 677
Warrenton, Virginia 20188



MAIN #: (540) 347-8691
FAX #: (540) 341-8321
treasurer@fauquiercounty.gov

September 25, 2009

Commonwealth of Virginia
Auditor of Public Accounts
P O Box 1295
Richmond, VA 23218
Attn: Ms. Martha S. Mavredes

Re: FY09 Annual Audit

Dear Ms. Mavredes:

I would like to thank you for the opportunity to comment on the audit findings recently submitted on my office.

As my Chief Deputy briefly explained to you during your conversation Friday, August 21, 2009, we were not aware of turnaround time allotted for remitting Sheriff's fees after reaching our \$3,741.17 threshold. My Chief Deputy has been performing this task for the past eleven years and has submitted the Sheriff's fees at different times within the month that the switch is made from remitting to non-remitting, and back to remitting again. The fees were submitted within the same month that the threshold was met.

As stated previously, in the past, the retention of the Sheriff's fee has been a cumbersome process, at best. Because it would take two days to make the adjustment, oftentimes it would be delayed until there was sufficient time to focus on the transfer and adjustment to the deposit certificate. These delays in turnaround have been a pattern for eleven years because it was never pointed out to our office that this was a violation.

One good thing that has come from this finding is that Bonnie offered wonderful tips to simplify the process in upcoming years. It is unfortunate, but the old way was the only way my staff knew how to process this transaction; therefore limiting the time available to make the adjustment. Like your office, we are very short staffed and my Chief Deputy must juggle many tasks. She attempts to prioritize her work accordingly. No doubt she realizes the severity of not meeting the deadline now. With Bonnie's suggestions, I feel that my staff will be able to meet the time constraints that they are now aware of. I hope that you will be able to take this into consideration when making your final decision regarding this matter.

My office certification is very important to me. My staff and I take great pride in our work and strive to submit timely and accurately. I can assure you that all findings have been duly noted and will not happen in the future.

SEP 29 '09 AM 9:48

I certainly appreciate your consideration in the matters address above. I am happy to discuss this with you further, if you feel the need. I can be reach at (540) 347-8691.

Sincerely,

A handwritten signature in black ink, appearing to read "Elizabeth A. Ledgerton". The signature is fluid and cursive, with a large, stylized initial "E".

Elizabeth A. Ledgerton
Treasurer

EAL/APA.ltr

Cc: Linda Gray