



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

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

September 18, 2007

Robert P. Anderson  
Board Chairman  
P. O. Box 519  
Washington, VA 22747

Dear Mr. Anderson:

We have reviewed the Commonwealth collections and remittances of the Treasurer, Commissioner of the Revenue, and Sheriff of the County of Rappahannock for the year ended June 30, 2007. 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 constitutional officers 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 maintain sufficient internal control over state funds as described below.

## Remit Sheriff Fees Promptly

The Treasurer delayed remitting Sheriff's fees to the Commonwealth on five of 27 days tested for up to seven months. Section 2.2-806(B) of the Code of Virginia requires Treasurers remit fees weekly, or twice each week when collections exceed \$5,000. The Treasurer should remit fees as required by the Code of Virginia.

Robert P. Anderson  
Board Chairman  
September 18, 2007  
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We discussed this comment with the Treasurer on September 13, 2007, and we acknowledge the cooperation extended to us during this audit.

Sincerely,

Auditor of Public Accounts

WJK:kwv

cc: John W. McCarthy, County Administrator  
Frances A. Foster, Treasurer  
Beverly S. Atkins, Commissioner of the Revenue  
Larry C. Sherertz, Sheriff