



Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295

Richmond, Virginia 23218

Walter J. Kucharski, Auditor

January 23, 2009

Jonathan Large
Board Chairman
3865 Ayers Orchards Rd
Stuart, VA 24171

County of Patrick

Dear Mr. Large:

We have reviewed the Commonwealth collections and remittances of the Treasurer, Commissioner of the Revenue and Sheriff of the locality indicated and for the year ended June 30, 2008. 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 and Commissioner of Revenue 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 or comply with state laws and regulations as described below.

Improve Disbursing Procedures from the Sheriff's Account

The Sheriff should comply with the Code of Virginia when making disbursements from his Sheriff's account. The Sheriff disbursed \$150 from the account to an individual for training without having an appropriation as required by Sections 15.2-2506 and 15.2-1203 of the Code of Virginia. Without an appropriation, the Sheriff should never directly disburse monies from his official bank account for payment of services.

The Sheriff delayed sending funds to the local Treasurer. After receiving an initial deposit of \$25,260 on April 7, 2008 from the sale of seized assets, was approximately a month before the Sheriff sent about \$10,000 to the local treasurer. As of June 30, 2008, there remained a balance of \$14,615. Sheriff sent the final \$1500 to the appropriate party on August 26, 2008. Per Section 15.2-1615 of the Code of Virginia, the Sheriff is to remit monies promptly to the local Treasurer.

We discussed this comment with the Sheriff on December 4, 2008 and we acknowledge the cooperation extended to us during this review.

Sincerely,

Auditor of Public Accounts

WJK:kmk

cc: Jay Scudder, County Administrator
Carolyn I. Tatum, Treasurer
Janet H. Rorrer, Commissioner of Revenue
Daniel Smith, Sheriff