



Commonwealth of Virginia

Auditor of Public Accounts

Martha S. Mavredes, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

November 7, 2013

Millie Harrison
Board Chairman
P.O. Box 308
New Castle, VA 24127

County of Craig

Dear Ms. Harrison:

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, 2013. 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.

Review Bank Reconciliations

The Sheriff did not review monthly bank reconciliations. A supervisory review is the most effective control to ensure the reconciliation is complete and done properly. The Sheriff should review all bank account reconciliations monthly.

We discussed this comment with the Sheriff on November 7, 2013 and we acknowledge the cooperation extended to us during this review.

Sincerely,

Auditor of Public Accounts

MSM:kwv

cc: Richard C. Flora, County Administrator
Jackie M. Parsons, Treasurer
Elizabeth C. Huffman, Commissioner of the Revenue
Clifford A. Davidson, Sheriff