



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

October 21, 2013

Shaun V. Kenney
Chairman
5289 Venable Road
Kents Store, VA 23084

County of Fluvanna

Dear Mr. Kenney:

We have reviewed the Commonwealth collections and remittances of the Treasurer 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 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

The Treasurer did not remit Sheriff's fees to the Commonwealth in accordance with Section 2.2-806(B) of the Code of Virginia, which requires Treasurers to remit fees weekly, or twice each week when collections exceed \$5,000. Electronic transfers of Sheriff's fees received between August 2012 and June 2013 totaling \$7,880 were not remitted to the Commonwealth. Additionally, in some instances, the Treasurer delayed sending Sheriff's fees to the Commonwealth for up to seven months following collections. The Treasurer should remit all Sheriff's Fees as required by the Code of Virginia.

We discussed this comment with the Treasurer on October 16, 2013 and we acknowledge the cooperation extended to us during this review.

Sincerely,

Auditor of Public Accounts

MSM:clj

cc: Steven M. Nichols, County Administrator
Linda H. Lenherr, Treasurer
Ryant L. Washington, Sheriff