



Commonwealth of Virginia

Auditor of Public Accounts

Martha S. Mavredes, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

December 12, 2013

Teel Goodwin
Board Chairman
P. O. Box 644
Orange, VA 22960

County of Orange

Dear Mr. Goodwin:

We have reviewed the Commonwealth collections and remittances of the Treasurer, Commissioner of the Revenue, Sheriff, and Commonwealth's Attorney 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, Sheriff, and Commonwealth's Attorney 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.

Deposit Sheriff's Fees Promptly

The Treasurer delayed sending Sheriff's Fees to the Commonwealth. 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 Sheriff's Fees as required by the Code of Virginia.

The Commonwealth's Attorney did not comply with state laws and regulations as described below.

Remit Excess Collection Fees

The Commonwealth's Attorney did not appropriately calculate fees, totaling \$16,142, to be remitted from the in-house collection program to the Commonwealth for fiscal year 2012. The Commonwealth's Attorney should notify the Treasurer of the recalculated amount to send to the Commonwealth and send an amended Fiscal Year 2012 Collection of Fines and Fees Report to the Compensation Board.

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

Promptly Deposit Sheriff Fees

The Sheriff did not promptly deposit funds into an official bank account or directly with the local Treasurer. Having cash or checks on hand is a risk that could lead to a loss of funds. The Sheriff should follow

the best practices outlined in the Virginia Sheriff's Accounting Manual, which recommend the Sheriff deposit all collections in the Sheriff's official bank account or directly with the local Treasurer, either weekly or when collections exceed \$200.

We discussed this comment with the Treasurer, Commonwealth Attorney and Sheriff on December 5, 2013, and we acknowledge the cooperation extended to us during this review.

Sincerely,

Auditor of Public Accounts

MSM:kwv

cc: Julie G. Summs, County Administrator
Phyllis M. Yancey, Treasurer
Donna H. Chewning, Commissioner of the Revenue
Mark A. Amos, Sheriff
Diana H. Wheeler, Commonwealth's Attorney