



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

November 25, 2014

Robert C. Spiggle
Board Chairman
PO Box 764
Appomattox, VA 24522

County of Appomattox

Dear Mr. Spiggle:

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, 2014. 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 Treasurer did not comply with state laws and regulations as described below.

Remit Sheriff Fees Promptly

The Treasurer delayed sending Sheriff's fees, totaling \$10,650 to the Commonwealth for up to three months. Section 2.2-806(B) of the Code of Virginia requires that fees be remitted weekly or twice each week when collections exceed \$5,000. The Treasurer should promptly remit Sheriff's fees as required by the Code of Virginia.

We discussed this comment with the Treasurer on November 25, 2014 and we acknowledge the cooperation extended to us during this review.

Sincerely,

Auditor of Public Accounts

MSM:clj

cc: Aileen T. Ferguson, County Administrator
Alice Gillette, Treasurer
Sara Henderson, Commissioner of the Revenue
Barry E. Letterman, Sheriff