



Commonwealth of Virginia

Auditor of Public Accounts

Martha S. Mavredes, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

December 11, 2013

David Cundiff
Board Chairman
1255 Franklin Street, Suite 112
Rocky Mount, VA 24151

County of Franklin

Dear Mr. Cundiff:

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.

Improve Controls over Manual Receipts

The Sheriff does not have adequate internal controls over manual receipt books. There is no log of manual receipt books issued to or returned by civil process servers and there is no supervisory review of manual receipt activity.

We recommend the Sheriff establish internal controls related to manual receipt books to ensure all collections are accounted for and are accompanied by proper documentation. These controls should include timely supervisory review of manual receipt activity, properly safeguarding manual receipt books, and establishing a log of manual receipt books issued to and returned by civil process servers.

Review Monthly Bank Reconciliation

The Sheriff does not review the monthly bank reconciliation for the inmate trust fund account. A supervisory review is the most effective control to ensure the reconciliation is complete and done properly. The Sheriff should review the inmate trust fund bank account reconciliation monthly.

We discussed this comment with the Sheriff on December 10, 2013 and we acknowledge the cooperation extended to us during this review.

Sincerely,

Auditor of Public Accounts

MSM:kwv

cc: Richard E. Huff, II, County Administrator
Lynda F. Messenger, Treasurer
Margaret S. Torrence, Commissioner of the Revenue
W. Q. Overton, Jr., Sheriff