



Commonwealth of Virginia

Walter J. Kucharski, Auditor

**Auditor of Public Accounts
P.O. Box 1295
Richmond, Virginia 23218**

February 27, 2008

Thomas Bruguiera
Board Chairman
187 Jacks Hill Road
Roseland, VA, 22967

Dear Mr. Bruguiera:

We have reviewed the Commonwealth collections and remittances of the Treasurer, Commissioner of the Revenue, and Sheriff of the County of Nelson for the year ended June 30, 2007. 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 constitutional officers 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 former Sheriff did not maintain sufficient internal control over state funds as described below.

Promptly Remit Sheriff's Fees

The Sheriff delayed sending sheriff's fees to the County Treasurer up to 55 business days for three of four months tested. Section 15.2-1609.3 of the Code of Virginia, requires the Sheriff to remit fees to the County Treasurer on or before the tenth of the month following collections. Additionally, since the Sheriff does not maintain these collections in an official bank account, the Virginia Sheriffs Accounting Manual recommends certain best practices to safeguard funds, including weekly remittances. The Sheriff should remit all collections to the Treasurer weekly or establish a bank account to deposit all funds and remit to the Treasurer no later than the tenth of the month following the month they were collected.

Thomas Bruguiera
Board Chairman
February 15, 2008
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We discussed this comment with the newly elected Sheriff on February 25, 2008 and we acknowledge the cooperation extended to us during this audit.

Sincerely,

Auditor of Public Accounts

WJK:kwv

cc: Stephen A. Carter, County Administrator
Erma Harris, Treasurer
Jean W. Payne, Commissioner of the Revenue
David Brooks, Sheriff