



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

February 19, 2008

Kenneth C. Boyd
Chairman
401 McIntire Road
Charlottesville, VA 22902

Dear Mr. Boyd:

We have reviewed the Commonwealth collections and remittances of the Director of Finance, and Sheriff of the County of Albemarle 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 Director of Finance did not maintain sufficient internal control over state funds as described below.

Remit Sheriff Fees Promptly

The Director of Finance delayed sending Sheriff's fees to the Commonwealth on 18 of 32 days tested for up to eight weeks. Further, the Director of Finance did not remit \$396 in Workers' Compensation Commission fees to the Commonwealth until we brought it to his attention. Section 2.2-806(B) of the Code of Virginia requires Directors of Finance remit fees weekly, or twice each week when collections exceed \$5,000. The Director of Finance should remit fees as required by the Code of Virginia.

Kenneth C. Boyd
Chairman
February 15, 2008
Page Two

We discussed this comment with the Director of Finance on February 14, 2008 and we acknowledge the cooperation extended to us during this audit.

Sincerely,

Auditor of Public Accounts

WJK:kwv

cc: Robert W. Tucker, Jr., County Executive
Richard M. Wiggans, Director of Finance
Edgar S. Robb, Sheriff