

**COUNTY OF ORANGE**

**REPORT ON COLLECTIONS**

**OF LOCAL CONSTITUTIONAL OFFICERS**

**REPORT ON AUDIT**

**FOR THE YEAR ENDED**

**JUNE 30, 2011**



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# Commonwealth of Virginia

*Auditor of Public Accounts*

Walter J. Kucharski  
Auditor of Public Accounts

P.O. Box 1295  
Richmond, Virginia 23218

February 15, 2012

Lee Frame  
Board Chairman  
P. O. Box 111  
Orange, VA 22960

County of Orange

Dear Mr. Frame:

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, 2011. 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 Commonwealth's Attorney did not comply with state laws and regulations.

## Properly Remit Excess Collection Fees

The Commonwealth's Attorney did not properly report the Commonwealth's portion of the excess collection fees totaling \$17,503.33 from the delinquent collections program to the County Treasurer for deposit to the Commonwealth. In addition, the Commonwealth's Attorney did not reconcile her manual records with the actual amount of fees sent to the local Treasurer by the courts. The Commonwealth's Attorney should report the fees to the County Treasurer for deposit to the Commonwealth and send an amended report to the State Compensation Board.

We discussed this comment with the Commonwealth's Attorney on February 8, 2011 and we acknowledge the cooperation extended to us during this review.

The Commonwealth's Attorney's response to the finding identified in our audit is included in the section titled "Locality Response". We did not audit the response and, accordingly, we express no opinion on it.

Sincerely,

Auditor of Public Accounts

WJK: clj

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

**Response of Orange County Commonwealth's Attorney to  
Memorandum of John R. Rutan, Judicial Systems Sr. Spec. (10/12/11) relating to Audit Finding  
As to FY10 Report of Collection of Delinquent Fines and Remission of Collection Fees**

The Orange County Commonwealth's Attorney's Office concurs with the finding in the Memorandum of John R. Rutan, dated October 12, 2011, and agrees that we inadvertently under-reported the amount of delinquent fines, both assessed and collected, for Fiscal Year 2010 (July 1, 2009 through June 30, 2010), and thus under-reported the collection fees. This was due to our FY10 report being completed with insufficient data. This, in turn, was because there were a few FMSBU051 and FMSBR057 reports during that fiscal year that we never received. This resulted in our reported figures for both the assessed and collected delinquent fines being low.

While it does not justify our not double-checking the figures, this happened in part because the employee who was handling this was ill during this time period, and was often not in the office. We were not aware that we did not have some of the reports from the courts, nor that the FY10 report form was filed with incomplete (albeit, nearly complete) data. There were some reports from both the Circuit Court and the combined General District and Juvenile and Domestic Relations District Court that were (and still are) not in our files, and so were not used in computing the figures that went into our report; therefore our figures were incorrectly low.

We admittedly did not check our year-end report figures against all of the weekly and monthly reports from the courts, nor did we reconcile them with the county Treasurer's Office's figures.

We now have a new employee in this position, and will be filing an amended (revised/corrected) FY10 Collection of Fines and Fees Form with the Compensation Board shortly, and will be completely reviewing the FY11 data, reports, and filings, and are putting procedures into place in our office--and will be communicating with the Orange County Treasurer's Office/ Finance Department--so that this will not happen again in the future. We did, on December 20, 2011, instruct the Treasurer's Office to go ahead and remit a check in accordance with your office's instructions (attached).

I thank you and your department for your patience in working with us as we correct this situation. Please let us know if you have any additional questions.

Respectfully Submitted,

 2/13/12

Diana H. Wheeler, Commonwealth's Attorney Date