



Commonwealth of Virginia

Auditor of Public Accounts

Walter J. Kucharski
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

November 6, 2012

Daniel A. Gecker
Board Chairman
P. O. Box 40
Chesterfield, VA 23832

County of Chesterfield

Dear Mr. Gecker:

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, 2012. 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 comply with state laws and regulations as described below:

Properly Report Sales Commissions

The Sheriff reported commissions totaling \$649 from three Sheriff's sales as local collections rather than Commonwealth collections. Section 8.01-499 of the Code of Virginia requires the Sheriff collect a ten percent sales commission on each Sheriff's sale for the Commonwealth, and report the commission as such when sending the money to the Treasurer.

The Sheriff should inform the Treasurer of the reporting errors and have the Treasurer send the collections to the Commonwealth. Additionally, the Sheriff should comply with the Code of Virginia and follow the procedures outlined in the Virginia Sheriff's Accounting Manual for future sales in the Sheriff's office.

We discussed this comment with the Sheriff on November 6, 2012 and we acknowledge the cooperation extended to us during this review.

Sincerely,

Auditor of Public Accounts

WJK: clj

cc: James J. L. Stegmaier, County Administrator
Richard A. Cordle, Treasurer
Joseph A. Horbal, Commissioner of the Revenue
Dennis S. Proffitt, Sheriff