



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

September 4, 2019

Kevin Wagner
Board Chairman
County of Highland

Dear Mr. Wagner:

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, 2019. 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 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 and comply with state laws and regulations as described below.

Promptly Remit Sheriff's Fees

Repeat: No

The Sheriff did not remit any Sheriff's fees to the Treasurer during the audit period. We noted the Sheriff was holding \$286 in fees, some of which were collected as far back as July 2017. Code of Virginia § 15.2-1609.3B requires sheriffs to remit collections on or before the tenth of the month succeeding that in which the fees were collected. The Sheriff should ensure all collections are remitted to the Treasurer within the time frame prescribed by statute. In addition, having cash or checks on hand is a risk that could lead to a loss of funds. Since the Sheriff does not have an official bank account established specifically for Sheriff's fees, the Sheriff should follow the best practices outlined in the Virginia Sheriff's Accounting Manual, which recommends that in such cases, the fees should be remitted to the local Treasurer weekly, or immediately when collections exceed \$200.

Kevin Wagner, Board Chairman
September 4, 2019
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We discussed this comment with the Sheriff on September 4, 2019 and we acknowledge the cooperation extended to us during this review.

Sincerely,

Auditor of Public Accounts

MSM:vks

cc: Roberta A. Lambert, County Administrator
Lois E. White, Treasurer
Darlene Crummet, Commissioner of the Revenue
David A. Neil, Sheriff