



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

August 9, 2022

Peggy Kiser
Board Chair
County of Dickenson

Dear Mrs. Kiser:

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, 2022. 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.

The Commonwealth's Attorney has taken corrective action to remediate the internal control finding that we reported in the previous audit.

Sincerely,

Staci Henshaw
Auditor of Public Accounts

LJH:rh

cc: Larry Barton, County Administrator
Angela Rakes, Treasurer
Michael Lee Yates, Commissioner of the Revenue
Jeremy Fleming, Sheriff
Joshua Newberry, Commonwealth's Attorney