



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

September 28, 2021

Bob F. Babyok, Jr.
Board Chairman
County of Louisa

Dear Mr. Babyok:

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, 2021. 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 maintain sufficient internal control over state funds as described below.

Promptly Remit Sheriff's Fees

Repeat: No

The Sheriff did not promptly remit funds to the local Treasurer. We noted delays of up to seven days for five of 15 total receipts (33%). Having cash or checks on hand is a risk that could lead to a loss of funds. The Sheriff should follow the best practices outlined in the Virginia Sheriff's Accounting Manual, which recommend the Sheriff deposit all collections in the Sheriff's official bank account or directly with the local Treasurer, either weekly or when collections exceed \$200.

We discussed this comment with the Sheriff on September 28, 2021, and we acknowledge the cooperation extended to us during this review.

Sincerely,

Staci A. Henshaw
Auditor of Public Accounts

SAH:vks

cc: Christian R. Goodwin, County Administrator
Henry B. Wash, Treasurer
Stacey C. Fletcher, Commissioner of the Revenue
Donald Lowe, Sheriff