



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

August 15, 2023

Angela Higginbotham
Treasurer

Lisa J. Corell
Commissioner of the Revenue

W. Morgan Millirons
Sheriff

Locality: County of Giles

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, 2023. 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. We limited our work to the collection of Commonwealth revenues. Local governments hire certified public accountants to audit all other financial activities of the locality and these firms issue separate reports on the results of their audits.

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.

Review Monthly Bank Reconciliations

Repeat: No

The Sheriff does not review the monthly reconciliations of the sheriff's fee account. Reconciliations are an essential control to ensure the proper accounting of funds and timely correction of errors. Further, a supervisory review is the most effective control to ensure the reconciliation is complete and accurate. The Sheriff or his designee should review the bank reconciliation monthly.

Angela Higginbotham, Treasurer
Lisa J. Corell, Commissioner of the Revenue
W. Morgan Millirons, Sheriff
August 15, 2023
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We discussed this finding with the Sheriff on August 15, 2023, and we acknowledge the cooperation extended to us during this review.

Sincerely,

Staci A. Henshaw
Auditor of Public Accounts

LJH: clj

cc: Jeffrey Morris, Board Chair
Chris McKlarney, County Administrator
Gordon B. Jones, Member
Robinson, Farmer, Cox Associates