



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

August 29, 2016

Phillip McCall
Board Chairman
1 Government Center Place, Suite A
Abingdon, VA 24210

County of Washington

Dear Mr. McCall:

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, 2016. 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, Sheriff, and Commonwealth's Attorney 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.

Promptly Deposit Sheriff's Fees

The Sheriff did not promptly deposit funds into an official bank account. 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 either weekly or when collections exceed \$200.

Phillip McCall, Board Chairman
September 27, 2016
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We discussed this comment with the Sheriff on September 27, 2016 and we acknowledge the cooperation extended to us during this review.

Sincerely,

Auditor of Public Accounts

MSM: clj

cc: Jason Berry, County Administrator
Fred W. Parker, Treasurer
L. David Henry, Commissioner of the Revenue
Fred P. Newman, Sheriff
Joshua S. Cumbow, Commonwealth's Attorney