



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

September 12, 2018

Darryl E. Fisher  
Board Chairman  
1520 Nomini Hall Road  
Hague, VA 22469

County of Westmoreland

Dear Mr. Fisher:

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, 2018. 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 comply with regulations as described below.

## **Promptly Remit Sheriff's Fees**

Repeat: Yes

The Sheriff delayed remitting sheriffs' fees to the Treasurer for up to 12 days. We noted 29 instances of delayed remittances out of 51 receipts tested. 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.

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The Treasurer did not comply with state laws and regulations as described below.

**Promptly Remit Sheriff's Fees**

Repeat: No

The Treasurer delayed sending Sheriff's fees to the Commonwealth. We noted delays of up to four months. Section 2.2 806(B) of the Code of Virginia requires fees be remitted weekly or twice each week when collections exceed \$5,000. The Treasurer should promptly remit Sheriff's fees as required by the Code of Virginia.

We discussed these comments with the Sheriff and the Treasurer on August 31, 2018 and we acknowledge the cooperation extended to us during this review.

Sincerely,

Auditor of Public Accounts

MSM:vks

cc: Norm Risavi, County Administrator  
Sue N. Jones, Treasurer  
Carol B. Gawen, Commissioner of the Revenue  
C. O. Balderson, Sheriff