



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

August 21, 2020

Darryl E. Fisher
Board Chairman
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, 2020. 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 the 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 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 three weeks. 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.

Darryl E. Fisher, Board Chairman
August 21, 2020
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We discussed this comment with the Treasurer on August 19, 2020 and we acknowledge the cooperation extended to us during this review.

Sincerely,

Martha S. Mavredes
Auditor of Public Accounts

MSM: clj

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