



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

August 3, 2021

Kevin Wagner
Board Chairman
County of Highland

Dear Mr. Wagner:

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 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 and comply with state laws and regulations as described below.

Promptly Remit Sheriff's Fees

Repeat: No

The Sheriff delayed remitting sheriff's fees to the Treasurer for up to nine months. 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 recommends 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.

Kevin Wagner, Board Chairman
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We discussed this comment with the Sheriff on August 3, 2021, and we acknowledge the cooperation extended to us during this review.

Sincerely,

Staci A. Henshaw
Auditor of Public Accounts

SAH:vks

cc: Roberta A. Lambert, County Administrator
Lois E. White, Treasurer
Yvonne E. Wimer, Commissioner of the Revenue
David A. Neil, Sheriff