



Staci A. Henshaw, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

September 16, 2022

Tracy D. Moore  
Board Chairman  
County of Carroll

Dear Mr. Moore:

We have reviewed the Commonwealth collections and remittances of the Treasurer and Sheriff of the locality indicated for the year ended June 30, 2022. 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 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 Treasurer did not comply with state laws and regulations as described below.

## **Promptly Report Sheriff's Fee Deposits**

**Repeat:** No

Although the Treasurer is depositing Sheriff's fees timely in accordance with § 2.2-806 of the Code of Virginia, the Treasurer is not timely processing the corresponding deposit certificates. We noted delays in processing the deposit certificates of up to three weeks for 11 out of 22 deposits tested (50%). The Treasurer should process the deposit certificates for Sheriff's fees as the funds are deposited.

We discussed this finding with the Treasurer on September 16, 2022, and we acknowledge the cooperation extended to us during this review.

The Treasurer has taken corrective action to remediate the internal control finding that we reported in the previous audit.

Sincerely,

Staci A. Henshaw  
Auditor of Public Accounts

LJH:vks

cc: Mike Watson, County Administrator  
Bonita M. Williams, Treasurer  
Kevin A. Kemp, Sheriff  
Gordon B. Jones, Member  
Robinson, Farmer, Cox Associates