



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

October 6, 2021

Donald M. Scothorn
Board Chairman
County of Botetourt

Dear Mr. Scothorn:

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

Promptly Remit Excess Collection Fees

Repeat: No

The Treasurer did not remit the state's portion of excess collection fees, totaling \$19,464, to the Commonwealth in a timely manner. The Commonwealth's Attorney completed the calculation of the fees from the in-house collection program required to be remitted to the Commonwealth in August 2020; however, the Treasurer did not remit the fees to the Commonwealth until August 2021.

The Treasurer should remit the state's portion of excess collection fees from the in-house collection program each year immediately after the amount of the Commonwealth's portion has been determined.

Donald M. Scothorn, Board Chairman
October 6, 2021
Page Two

We discussed this comment with the Treasurer on October 6, 2021, and we acknowledge the cooperation extended to us during this review.

Sincerely,

Staci A. Henshaw
Auditor of Public Accounts

SAH:vks

cc: Gary Larrowe, County Administrator
William P. Arney, Treasurer
Christopher Booth, Commissioner of the Revenue
Matthew Ward, Sheriff
John Alexander, Commonwealth's Attorney