



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

August 30, 2019

Timothy Reeves  
Board Chairman  
County of Wythe

Dear Mr. Reeves:

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, 2019. 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 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 eight 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.

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

## **Remit Sheriff Sale Commissions as Sheriff Fees**

Repeat: No

The Sheriff did not code the remittance of \$5,923 in Sheriff's sale commissions to the local Treasurer as Sheriff's fees. The Sheriff is required to remit such commissions to the local Treasurer as Sheriff's fees to be subsequently remitted to the Commonwealth. Instead the Sheriff advised the Treasurer to receipt the commissions into a local fund. Section 15.2-1609.3 (B) of the Code of Virginia requires all fees collected by or for every sheriff be paid into the treasury of the county and subsequently

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remitted to the State Treasurer. The Sheriff should ensure that the commissions referred to above are remitted to the Commonwealth and, in the future, that all Sheriff's sale commissions are coded as Sheriff's fees when remitted to the local Treasurer.

We discussed these comments with the Treasurer on August 27, 2019 and with the Sheriff on August 30, 2019 and we acknowledge the cooperation extended to us during this review.

Sincerely,

Auditor of Public Accounts

MSM: clj

cc: Steven Bear, County Administrator  
Lori C. Guynn, Treasurer  
Faye H. Barker, Commissioner of the Revenue  
Keith Dunagan, Sheriff